IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16737 of 2025
AND
WMP NO. 18966 OF 2025,WMP NO. 18979 OF 2025,WP NO. 16745 OF 2025,WMP NO. 18976 OF 2025,WMP NO. 18970 OF 2025,WMP NO. 18967 OF 2025,WMP NO. 18971 OF 2025,WP NO. 16740 OF 2025

Tvl.G1 READY MIX CONCRETE,
Rep. by its Proprietor Mr.K.Janarthanan,
1 B Adhivaraganallur Village,
Chidambaram Taluk- 608 501,Tamil Nadu.

Petitioner in all W.Ps

Vs

The State Tax Officer (Intelligence) Inspection 2.
O/o. The Joint Commissioner (ST), (Intelligence),
Cuddalore Division, Cuddalore, Tamil Nadu.

Respondent in all W.Ps

PRAYER in WP No. 16737 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for respondent's Order dated 30.12.2024 in GSTIN.33AKCPJ0587F1ZG/2022-23 and set aside the same directing the respondent to pass order afresh after providing a hearing to the petitioner.

PRAYER in WP No. 16745 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for Respondent Order dated 30.12.2024 in GSTIN. 33AKCPJ0587F1ZG/2023-24 and set aside the same directing the respondent to pass order afresh after providing a hearing to the petitioner.

PRAYER in WP No. 16740 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for Respondent Order dated 30.12.2024 in GSTIN.33AKCPJ0587F1ZG/2024-25 and set aside the same directing the respondent to pass order afresh after providing a hearing to the petitioner.

In all W.Ps

For Petitioner(s): Mr.Adithya Reddy J

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 30.12.2024, passed by the respondent, relating to the Financial Years 2022-23 to 2024-25.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that, the show cause notice dated 18.09.2024 was issued in Form DRC-01A for the Assessment Year 2022-2023 and in response, the petitioner filed their reply on 02.12.2024. Further, the show cause notices dated 16.10.2024 were issued in Form DRC-01 for the Assessment Years 2023-24 and 2024-25. In response, the petitioner filed their detailed reply on 19.12.2024. However, the respondent without considering the same and providing any personal hearing opportunity to the petitioner, has confirmed the proposal made in the show cause notices by passing the impugned assessment orders dated 30.12.2024 for the Assessment Years 2022-23 to 2024-25.

5.He would further submit that without providing personal hearing opportunity, the respondent had recorded that the petitioner had failed to produced the supporting documents and confirmed the demand, which is violation of principles of natural justice. Hence, he prayed to set aside the impugned orders directing the respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Special Government Pleader appearing for the respondent would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of reply by the petitioner and therefore, appropriate orders may be paased.

7.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on record.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent, it is evident that though the reply was filed by the petitioner, without taking into consideration of the reply filed by the petitioner and without providing an opportunity of personal hearing, the assessment order has been passed, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

9.Thus, in such circumstances, this Court is of the view that the assessment orders came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

10.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 30.12.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i)The orders impugned herein are set aside and the matters are remanded back to the respondent for fresh consideration.

(ii)The petitioner is directed to produce the relevant documents to the respondent, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such documents, the respondent shall shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

11.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

03-06-2025

rst

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The State Tax Officer (Intelligence)Inspection 2,
O/o. The Joint Commissioner (ST),
(Intelligence), Cuddalore Division,
Cuddalore, Tamil Nadu.

KRISHNAN RAMASAMY J.

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WP Nos.16737, 16740 & 16745 of 2025

03-06-2025