IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16521 of 2025
AND
WMP NO. 18662 OF 2025,WMP NO. 18661 OF 2025

Tvl Sri Ranganathar Sago Factory,
Represented by its Proprietor
Venkatachalam Naaharaaj,
4/70, Governor Thoppu, Manjini Po,
Attur Tk, Salem Tamil Nadu-636 141
GSTIN 33ADCPN6946M1Z5

Petitioner(s)

Vs

The State Tax Officer,
Attur (town) Circle, Attur.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent herein in order GSTIN 33ADCPN6946M1Z5/ 2019-2020 dated 29.08.2024 and quashing the same as illegal and to direct the respondent to consider the reply and thereby pass fresh assessment order after affording an opportunity of hearing.

For Petitioner(s): Mr.S.Rajesh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 29.08.2024, passed by the respondent, relating to the Financial Year 2019-2020.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (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 after the receipt of the show cause notice dated 21.05.2024 issued by the respondent for the

Assessment Year 2019-2020, the petitioner filed their reply on 19.06.2024. 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 notice by passing the impugned assessment order dated 29.08.2024.

5.He would further submit that the respondent has not provided any opportunity to produce the relevant documents to substantiate their case and had mechanically confirmed the demand, which is violation of principles of natural justice. If the respondent intend to take adverse decision on the petitioner's case, the respondent must have provided personal hearing opportunity. Hence, he prayed to set aside the impugned order directing the respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Government Advocate 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 Government Advocate 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 Government Advocate 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 impugned assessment order dated 29.08.2024 came to be passed without affording an 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 order dated 29.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i)The order impugned herein is 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, this writ petition is 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
Attur (town) Circle, Attur.

KRISHNAN RAMASAMY J.

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