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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **24.04.2025**

CORAM :

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.13697 of 2025
and W.M.P.Nos.15393 & 15394 of 2025

M/s.AUM Enterprises,
Rep. by its Proprietor,
Mr.Sathyanarayana Konduru,
135, Ground Floor, Rukmani Nagar,
1st Street, Maduraivoyal,
Chennai, Tamil Nadu 600 095.
GSTIN : 33AAWPS3688N1ZJ ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Vanagaram Assessment Circle,
4/109, 2nd Floor, Nazarathpettai,
Chennai - 600 123. … Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, calling for the records of the impugned order of the Respondent in GSTIN : 33AAWPS3688N1ZJ/2019-20 dated 31.07.2024 along with its consequential Summary Order in FORM GST

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DRC-07 with Reference No:ZD330824045121T dated 06.08.2024 for the Tax Period April 2019 to March 2020 and quash the same.

For Petitioner : Ms.S.Premalatha

For Respondent : Mrs.K.Vasanthamala,
Government Advocate (Tax)

O R D E R

Challenging the order dated 31.07.2024 and also the consequential summary order in Form GST DRC-07 dated 06.08.2024 passed by the respondent relating to the tax period April 2019 to March 2020, the petitioner had filed the present Writ Petition.

2. The learned counsel for the petitioner submitted that the show cause notice in Form DRC-01 dated 09.05.2024 was issued to the petitioner through GST common portal. As the petitioner was unaware of the adjudication proceedings, he failed to file reply in time. Pursuant thereto, the respondent has issued two e-mails dated 01.08.2024 and 05.08.2024 to the petitioner, and

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in the last e-mail dated 05.08.2024, time was granted to the petitioner to furnish the reply by 07.08.2024 or to appear on 08.08.2024 at 11.30 a.m. However, the impugned order was passed on 31.07.2024 and the consequential summary order in Form GST DRC-07 on 06.08.2024, prior to the time granted by the respondent. It is also submitted that after passing the order dated 31.07.2024, the petitioner had submitted its reply on 04.11.2024, stating that the discrepancies noted by the respondent are not correct. Therefore, the learned counsel for the petitioner prays to remand the matter to the Authority concerned for passing appropriate orders.

3. Mrs.K.Vasanthamala, learned Government Advocate (Tax) appearing for the respondent submitted that, after perusing the records, it is clear that the time was granted to the petitioner to file reply by 07.08.2024 or to appear on 08.08.2024. However, the order was passed prematurely on 31.07.2024 and hence, she submitted that appropriate orders may be passed by this Court.

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4. Heard both sides and perused the materials available on record.

5. On perusal of the records, it appears that the respondent granted time to the petitioner to furnish reply by 07.08.2024 and for a personal hearing on 08.08.2024, however, the impugned order was passed on 31.07.2024 and the summary order in Form DRC-07 on 06.08.2024. It clearly shows that without providing an opportunity of personal hearing to the petitioner, the order was passed, which is in violation of principles of natural justice. Accordingly, this Court is inclined to pass the following orders:

(i) The impugned order dated 31.07.2024 and the summary order in Form DRC-07 dated 06.08.2024 passed by the respondent are set aside and the matter is remanded to the Authority concerned for fresh consideration.

(ii) The petitioner shall file their additional reply/objections, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On receipt of such reply/objections filed by the petitioner, the respondent shall issue 7 days clear notice to the petitioner affording an

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opportunity of personal hearing to the petitioner and pass appropriate orders on merits and in accordance with law.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No
Internet : Yes
jd

To:
The Assistant Commissioner (ST) (FAC),
Vanagaram Assessment Circle,
4/109, 2nd Floor, Nazarathpettai,
Chennai - 600 123.

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KRISHNAN RAMASAMY, J.

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