IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.15011 & 15021 of 2025
& W.M.P.Nos.16908, 16910, 16921 & 16922 of 2025

Tvl.Deccan Logistics Solutions Pvt. Ltd.,
Rep by its Partner,
No.147, Sipcot Housing Colony,
Opp/ to Lal, Hosur 635 126

... Petitioner in both petitions

Vs.

The Assistant Commissioner (ST)(FAC),
Hosur South I

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the respondent order dated 26.02.2025 & 27.02.2025 with Ref.No. GSTIN 33AAFCD1222 R1ZO/2020-21 and quash the same.

For Petitioner
in both petition : Mr.Vaidya Shanker D

For Respondent
in both petition : Mr.C.Harsha Raj,
Special Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 26.02.2025 & 27.02.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent in both the petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, initially, the show cause notices were issued by the respondent on 25.11.2024 & 30.11.2024, for which, the detailed replies

were filed by the petitioner on 23.01.2025. However, without considering the said replied, the impugned orders came to be passed by the respondent, which is clear violation of principles of natural justice. Hence, these writ petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that due to non-providing of supporting documents, the respondent was not in a position to consider the same. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, it is clear that subsequent to the issuance of show cause notice, the reply was filed by the petitioner and thereafter, an opportunity of personal hearing was also provided by the respondent. However, while passing the impugned order, the replies filed by the petitioner was rejected by the respondent on the ground that no supporting documents were filed along with the said reply. According to the petitioner, after the personal hearing, no time was granted to the petitioner to file all the supporting documents before the respondents. Under these circumstances, the impugned orders came to be passed by the respondent on 26.02.2025 & 27.02.2025. In such view of the matter, this Court feels that subsequent to the personal hearing, the respondent should have granted sufficient time to the petitioner for filing all the supporting documents since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was voluntarily undertook by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. Therefore, this Court is inclined to set aside the impugned orders dated 26.02.2025 & 27.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 26.02.2025 & 27.02.2025 are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from the date of receipt of copy of this order and the setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their additional reply/objection along with all the required documents, if any, within a period of three weeks from the date of payment as stated above.

(iii) On filing of such reply/objection by the petitioner, the respondent 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.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.04.2025

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

To

The Assistant Commissioner (ST)(FAC),
Hosur South I

<u>KRISHNAN RAMASAMY.J.,</u>

nsa

<u>W.P.Nos.15011 & 15021 of 2025</u>
<u>and W.M.P.Nos.16908, 16910, 16921 & 16922 of 2025</u>

25.04.2025