IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 03.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16993 of 2025
and
W.M.P.Nos.19290 & 19296 of 2025

M/S.CROSSBRIDGE TRADING PRIVATE LIMITED
REP BY ITS MANAGING DIRECTOR
S.PHILIP NO.412 KURINJIPADI MAIN ROAD
PATHIRAKOTTAI PANRUTI TALUK CUDDALORE
TAMIL NADU-607 102. ...Petitioner

Vs.

THE STATE TAX OFFICER
PANRUTI RURAL ASSESSMENT CIRCLE
OLD KUMBAKONAM ROAD
PANRUTI-607106 ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the Impugned order dated 23.08.2024 in Original order No.GSTIN 33AAFCC1538D1Z7/2019-20 issued by the respondent and to quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Prabakaran
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)

Order

Heard Mr.S.Prabakaran learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 23.08.2024 and to quash the same.

3. The learned counsel appearing for the petitioner would submit that the petitioner, on receipt of the show cause notice, filed a reply, and after the filing of the reply, the respondent ought to have provided an opportunity of personal hearing to the petitioner, but, without doing so, straightaway proceeded to confirm the proposals contained in the show cause notice and passed the impugned order, which is in violation of principles of natural justice and against the provisions of Section 75 (4) of the CGST Act,2017. Therefore, the learned counsel prays for setting aside the impugned order without imposing any condition on the petitioner.

4. The learned Government Advocate (T) for the respondent would submit that show cause notice was issued fixing the date of personal hearing on 12.06.2024, and that since the reply filed by the petitioner was not satisfactory, impugned order came to be passed, however, fairly admitted that after the reply was filed by the petitioner, no personal hearing opportunity was provided.

5. I have given due consideration to the submissions made on either aside and perused the materials available on record.

6. In the case on hand, there is no dispute on the aspect that, after the reply was filed by the petitioner, the respondent has not granted any opportunity of personal hearing to the petitioner, but has straight away proceeded to confirm the proposals contained in the show cause notice. Therefore, as rightly pointed out by the learned counsel for the petitioner, the impugned order suffers from violation of principles of natural justice. Further, the impugned order is also against the provisions of Section 75 (4) of the TNGST Act, inasmuch as, in terms of Section 75 (4) of the TNGST

Act, an opportunity of hearing has to be granted, where any adverse decision is contemplated against taxpayer (petitioner in this case).

6.1 Thus, considering the fact that the impugned order has been passed in violation of principles of natural justice, this Court is inclined to pass/issue the following orders/directions:-

i) The impugned order passed by the respondent dated 23.08.2024 set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) The petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereupon, the respondent is directed to consider the reply and shall issue a 7 clear days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

` **03.06.2025**

sd
Index : yes/no
Neutral Citation : yes/no

To
THE STATE TAX OFFICER
PANRUTI RURAL ASSESSMENT CIRCLE
OLD KUMBAKONAM ROAD
PANRUTI-607106.

W.P.No. 16993 of 2025

Krishnan Ramasamy,J.,

sd

W.P.No.16993 of 2025

03.06.2025