IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16430 of 2025
and
W.M.P.Nos.18562 and 18563 of 2025

Tvl.Urbane Industries Limited
rep by its Director:R.Sasikala
No.1, A S R City, Kavalchery Road,
Thirumazhisai, Tiruvallur
Chennai 600 124. ...Petitioner

Vs.

The Assistant Commissioner
Jurisdiction:Thirumazhisai:Avadi:
Tiruvallur: Tamil Nadu
Thirumazhisai Assessment Circle
No.4/109, Chennai Bangalore High Road
Varadarajapuram, Nazaratpettai 600 123. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the Respondent in respect of the Order passed in Ref No.ZD3304242431971 u/s 73 of the Act with Summary of the order in Form GST DRC-07 for the FY 2018-19 attaching detailed order in GSTIN

33AAACU7448R2ZN/2018-19 all dated 29.04.2024 and quash the same as illegal contrary to the provisions of the TNGST/CGST/GST Acts, and in violation of principles of natural justice and fair play.

For Petitioner	:	Mr.M.Ramesh
For Respondent	:	Mr.T.N.C.Kaushik (Taxes) Additional Government Pleader

Order

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), 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 dated 29.04.2024 passed by the respondent for the AY 2018-19 and to quash the same.

3. The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice on 27.12.2023. The petitioner was under the bonafide belief and impression that the consultant, who was looking after the GST matters will file appropriate reply. But, inadvertently no reply was filed to the aforesaid show cause notice. Therefore, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. Therefore, the learned counsel would submit that the impugned order suffers from violation of principles of natural justice and is liable to be aside, as the petitioner has not been heard before passing the impugned order.

3.1. It is also submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 25% of the disputed tax, in the event, this Court is inclined to set aside the impugned order and remand the matter back to the Authority for fresh consideration.

4. The learned Government Advocate (Taxes) for the respondent fairly submitted that since the petitioner has voluntarily come forward to deposit 25% of the disputed tax, the prayer sought for by the petitioner may be considered.

5. Heard both sides. Perused the records.

6. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

7. In the case on hand, the impugned order was passed without giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside.

8. Accordingly, this Court passes the following order:

i) The impugned order passed by the respondent dated 29.04.2024 is set aside.

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

iii) The petitioner is granted liberty to deposit 25% of the disputed tax, which the petitioner themselves had voluntarily came forward to make such payment, within a period of two weeks from the date of receipt of a copy of this order.

iv) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.

v) Thereupon, the first respondent is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

8. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

02.06.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner
Jurisdiction:Thirumazhisai:Avadi:
Tiruvallur: Tamil Nadu
Thirumazhisai Assessment Circle
No.4/109, Chennai Bangalore High Road
Varadarajapuram, Nazaratpettai 600 123.

Krishnan Ramasamy,J.,

arr

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