IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20045 of 2025
AND
WP NO. 20053 OF 2025,WMP NO. 22624 OF 2025,WMP NO. 22616 OF 2025,WMP NO. 22611 OF 2025,WMP NO. 22597 OF 2025,WMP NO. 22610 OF 2025,WMP NO. 22607 OF 2025,WMP NO. 22602 OF 2025,WMP NO. 22598 OF 2025,WMP NO. 22622 OF 2025,WMP NO. 22617 OF 2025,WP NO. 20051 OF 2025,WMP NO. 22628 OF 2025,WMP NO. 22627 OF 2025,WMP NO. 22630 OF 2025,WP NO. 20062 OF 2025,WP NO. 20058 OF 2025,WMP NO. 22632 OF 2025,WP NO. 20070 OF 2025,WP NO. 20065 OF 2025

Radhakrishnan Sundharrajan Mukundhan,
Prop. of Tvl. Mukundh RS Trade Link,
No 21, C R Sundaram Brothers Lay Out,
Ramanathapuram, Coimbatore – 641 045.

Petitioner in all W.Ps

Vs

1.The Assistant Commissioner,
(State Taxes) (Inspection),
Coimbatore Intelligence, Coimbatore.

2.The State Tax Officer
Inspection - V, Coimbatore

Respondent in all W.Ps

PRAYER in WP No. 20045 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC -07 bearing Reference Number ZD330125139880K dated 20.01.2025, passed by the 1st respondent herein, to quash the same.

PRAYER in WP No. 20051 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD330125139445M dated 20.01.2025, passed by the 1st respondent herein, to quash the same.

PRAYER in WP No. 20053 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD330125140168R dated 20.01.2025, passed by the 1st respondent herein, to quash the same.

PRAYER in WP No. 20058 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC-07 bearing Reference Number ZD3301251399965 dated 20.01.2025, passed by the 1st Respondent herein, to quash the same.

PRAYER in WP No. 20062 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC -07 bearing Reference Number ZD330125140075Y dated 20.01.2025, passed by the 1st respondent herein, to quash the same.

PRAYER in WP No. 20065 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC- 07 bearing Reference Number ZD330125140295S dated 20.01.2025, passed by the 1st Respondent herein, to quash the same.

PRAYER in WP No. 20070 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC -07 bearing Reference Number ZD3301251404023 dated 20.01.2025, passed by the 1st Respondent herein, to quash the same.

For Petitioner(s): Mr.G.Shiva Kumar
For Mr.M.Velmurugan

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 20.01.2025, relating to the Financial Years 2017-18 to 2023-24.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondents.

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 the petitioner received the show cause notices dated 26.06.2024, alleging certain discrepancies, relating to the Financial Years 2017-18 to 2023-24. In response to the show cause notices dated 26.06.2024, the petitioner filed their reply on 03.10.2024. Despite the reply, the petitioner was denied with personal hearing opportunity and the 1st respondent proceeded to issue the impugned assessment orders dated 20.01.2025.

5.He would further submit that it is incumbent on the part of the 1st respondent to provide opportunity of personal hearing the reply being filed by the petitioner as per Section 75(4) of the Central Goods and Services Tax Act, 2017. However, the respondent rejected the reply filed by the petitioner and proceeded to pass the impugned assessment orders dated 20.01.2025, without providing personal hearing opportunity. Hence, he would submit that the petitioner is ready and willing to pay 5% of the disputed tax demand, in each case, in respect of the impugned assessment periods and prayed to set aside the impugned orders directing the 1st respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Special Government Pleader appearing for the respondents would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of reply by the petitioner and therefore, as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 5% of the disputed tax demand by the petitioner, in each case, in respect of the impugned assessment periods, the case may be remanded back for fresh consideration.

7.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on record.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents, 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 orders have 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 assessment orders came to be passed without affording 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 orders dated 20.01.2025 passed by the 1st respondent. Accordingly, this Court passes the following order:-

(i)The orders impugned herein are set aside and the matters are remanded back to the 1st respondent for fresh consideration on condition that the petitioner deposits 5% of the disputed tax amount, in each case, in respect of the impugned assessment periods, as agreed by the petitioner, within a period of three weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such documents, the 1st 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.

11.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

06-06-2025

rst

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

To:

1.The Assistant Commissioner,
(State Taxes) (Inspection),
Coimbatore Intelligence, Coimbatore.

2.The State Tax Officer,
Inspection - V, Coimbatore.

KRISHNAN RAMASAMY J.

rst

W.P.Nos.20045, 20051, 20053, 20058,
20062, 20065 & 20070 of 2025

06-06-2025