IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.18683 & 18689 of 2023
& W.M.P.Nos.17928, 17929, 17930 & 17932 of 2023

M/s.Indian Additives Ltd.,
265, Express Highway, Manali,
Chennai - 600 068. ... Petitioner in both W.Ps.,

Vs.

The Assistant Commissioner (CT)
Manali Assessment Circle, Zone-III,
Integrated Commercial Taxes Office
Complex,
Chennai - 600 003. ... Respondents in both W.Ps.,

Prayer in W.P.No.18683 of 2023:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in the impugned order in Reference No.ZD330623025900R dated 07.06.2023 uploaded on the portal and quash the same.

Prayer in W.P.No.18689 of 2023:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in the impugned order in Reference No.ZD330623025801R dated 07.06.2023 uploaded on the portal and quash the same.

For Petitioner in both W.Ps.,	:	M/s.Sharanya Vijay.K for Radhika Chandra Sekhar
For Respondent in both W.Ps.,	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate (T)

COMMON ORDER

These writ petitions have been filed challenging the orders dated 07.06.2023, pertaining to the Financial Year 2018-19 & 2021-22, passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent in both writ petitions. By consent of the parties, these two 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, the show cause notices dated 24.11.2022 came to be issued by the respondent, for which the petitioner has also submitted their

replies on 17.01.2023. However, without considering the said replies and affording an opportunity of personal hearing, the respondent passed the impugned order dated 07.06.2023. Challenging the said order, the petitioner has filed these writ petitions.

4. Further, she would submit that the only grievance of the petitioner is that without providing an opportunity of personal hearing, the respondent passed the impugned orders, which is a violation of Section 75(4) of the GST Act, 2017. Hence, she requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned orders.

5. On the other hand, the learned Government Advocate appearing for the respondent after taking instruction from the department has fairly admit that while passing the impugned assessment orders, no opportunity of personal hearing was provided to the petitioner. Hence, she submit that the matter may be remit back to the respondent for fresh consideration.

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

7. In the case on hand, initially the show cause notices dated 24.11.2022 came to be issued by the respondent. Subsequently, the petitioner has filed a replies dated 17.01.2023 to the said show cause notices. However without considering the same, the respondent passed the impugned orders dated 07.06.2023.

8. Further, it was contended by the petitioner that no opportunity of personal hearing was provided to them prior to the passing of impugned order. Normally, if the respondent is intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner

and thus, it is clear that the impugned orders came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice and hence, the said orders are liable to be set aside. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 07.06.2023 are set aside and the matters are remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their replies /objections along with the required documents, if any, within a period of three weeks from the date of receipt of a copy of this order.

(iii) On filing of such replies/objections 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.

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

21.08.2025

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

The Assistant Commissioner (CT)
Manali Assessment Circle, Zone-III,
Integrated Commercial Taxes Office
Complex,
Chennai - 600 003.

KRISHNAN RAMASAMY.J.,

vm

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