IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.05.2025

Coram:

THE HON'BLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P. No. 19467 of 2025
and
W.M.P.Nos. 21754 & 21761 of 2025

Natural Products Export Corporation Ltd.,
Rep. by Director, Mr.Sanjay Sanwari,
S/o.Arjun Prasad, No.52A, Padur Road,
Irulanpalayam, Kuthambakkam Village,
Poonamallee Town,
Tiruvallur - 600 124. .. Petitioner

Vs.

1.Government of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes Department,
Fort St.George, Chennai - 600 009.

2.The Joint Commissioner (ST),
Poonamallee Jurisdiction,
Collectorate Campus,
Kancheepuram - 631 500.

3.The Deputy Commissioner (ST),
Poonamallee Jurisdiction,
Collectorate Campus,
Kancheepuram - 631 500.

4.The Deputy State Tax Officer,
Poonamallee Jurisdiction,
Collectorate Campus,
Kancheepuram - 631 500. ... Respondents

Prayer:- Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the entire records relating to the impugned ex-parte order of the 4th respondent passed in Form GST DRC-07 dated 27.08.2024 and the subsequent Rectification Order bearing Reference No.ZD3311241679847 dated 21.11.2024, for the Financial Year 2019-20 and quash the same as being illegal, arbitrary, and passed in violation of the principles of natural justice and without effective service and consequentially directing the 4th respondent (Proper Officer, Deputy State Tax Officer, Poonamallee Circle) to provide an effective opportunity of personal hearing to the petitioner, and pass a fresh order on merits.

For Petitioner : Mr.Thirumalai Rajagopal

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

ORDER

By this writ petition, assessment order dated 27.08.2024, and subsequent rectification orders are challenged. Such challenge is primarily on the ground of breach of principles of natural justice.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for all the respondents.

3.On perusal of the impugned assessment order, it is clear that the tax proposal was confirmed because the taxpayer did not respond to the show cause notice or to the personal hearing notice. The explanation of the tax payer is that he was unaware of the proceedings until the attachment order was issued.

4.In these circumstances, subject to the petitioner remitting 25% of the total tax demand within a period of two weeks from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. While computing the 25%, credit shall be given to recovery, if any, made pursuant to garnishee notice dated 30.04.2025. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

5.Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

28.05.2025

Index: No
Speaking order
Neutral Citation: No

kkn / smv

To:-

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SENTHILKUMAR RAMAMOORTHY, J.

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