



W.P.No.19847 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 05.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.19847 of 2025

and

WMP.Nos.22366 and 22368 of 2025

M/s.Anuradha Stores
Rep. by its Proprietor
D.No.332, Anuradha Complex
Bangalore Road,
Krishnagiri District.

...Petitioner

Vs.

1. Assistant Commissioner
Assessment Circle Krishnagiri I
Commercial Tax Building,
Kallakurichi, Krishnagiri.

2. The State Tax Officer I
Krishnagiri-635011
Krishnagiri District.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in DRC-07 in GSTIN:33AARPA4639E1ZW/2017-2018 dated 26.12.2023 on the file of



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the 1st respondent quash the same.

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For Petitioner : Ms.Ezhilarasan

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This writ petition has been filed seeking challenging the order dated 26.12.2023 passed by the 1st respondent and to quash the same.

3. The learned counsel for the petitioner would submit that the 1st respondent has issued a show cause notice dated 15.06.2023, for which the petitioner submitted its reply 03.07.2023. Subsequently, the respondent passed the impugned order dated 26.12.2023. 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



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before passing the impugned order.

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4. The learned Government Advocate (Taxes) for the respondents fairly submitted that opportunity of personal hearing was granted not granted to the petitioner subsequent to the filing of reply. Therefore, she prayed for appropriate orders.

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 came to be passed without hearing the petitioner. Hence, this Court is of the view that the impugned



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order passed is in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 26.12.2023 passed by the 1st Respondent. Accordingly, this Court passes the following order:-

- i) The impugned order passed by the 1st respondent dated 26.12.2023 is set aside.
- ii) Consequently, the matter is remanded to the 1st respondent for fresh consideration.
- iii) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks.
- iv) Thereupon, the 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.



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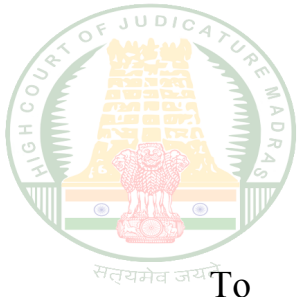
8. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.06.2025
(1/2)

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Index : yes/no

Neutral Citation : yes/no



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To
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Krishnan Ramasamy,J.,

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