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W.P.No.20006 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.20006 of 2025

and

W.M.P.Nos.22559 & 22560 of 2025

Tvl.Munusamy Mudaliar Chandrasekaran
(Shree Mahalakshmi Construction Equipments)
No.6/167, Kongu Nagar, Chittalandur,
Namakkal,
Tamil Nadu-637201.

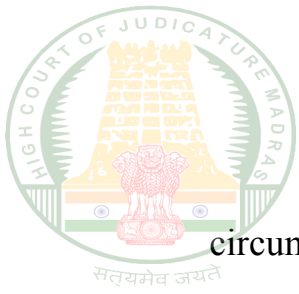
...Petitioner

Vs.

The Deputy State Tax Officer-2,
O/o. The Deputy Commercial Officer,
Namakkal Rural Assessment Circle,
Namakkal.

...Respondent

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 records of the Respondent herein in its impugned order passed by the Respondent in the order vide GSTIN: 33AEGPC5185C1ZY/2019-20 dated 14.08.2024 along with the consequential proceedings under FORM GST DRC- 07 bearing ref No.ZD330824116813G dated 14.08.2024 for the present in the



W.P.No.20006 of 2025

circumstances of this case.

WEB COPY

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

Order

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), who 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 orders dated 14.08.2024 passed by the respondent for the AY 2019-20.

3. The learned counsel for the petitioner would submit that the respondent has issued a show cause notice on 15.05.2024 followed by reminders dated 18.06.2024 and 04.07.2024. Subsequently, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned orders. Therefore, the learned counsel would submit that the impugned orders suffers from violation of principles of natural



W.P.No.20006 of 2025

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 assessment order and remand the matter back to the Authority for fresh consideration.

4. The learned Government Advocate (Taxes) for the first 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



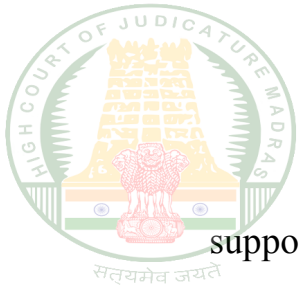
W.P.No.20006 of 2025

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 orders were 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 orders impugned herein are 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 come 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



W.P.No.20006 of 2025

supportive documents within a period of two weeks.

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v) 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.

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

05.06.2025

arr

Index : yes/no

Neutral Citation : yes/no



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W.P.No.20006 of 2025

Krishnan Ramasamy,J.,

arr

To

The Deputy State Tax Officer-2,
O/o. The Deputy Commercial Officer,
Namakkal Rural Assessment Circle,
Namakkal.

W.P.No.20006 of 2025

05.06.2025

6/6