IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20399 of 2025
& W.M.P.Nos.22998 to 23001 of 2025

Muthu Pipes P Ltd
Represented by Director 3E, Mandhira
Apartments, 23A, North Boag Road, T Nagar,
Chennai 600 017 PAN. AACCM8583D.

... Petitioner

Vs.

1. The Assessment Unit
Income Tax Department National e- Assessment
centre, Delhi E- Ramp, Jawaharlal Nehru Stadium,
Delhi-110 003.

2. The Deputy Commissioner of Income Tax
Corporate Circle 4(1) Chennai income Tax Department No.121,
Nungambakkam High Road, Chennai 600 034

3. The Principal Commissioner of Income Tax
Chennai 4 Income Tax Department No.121,
Nungambakkam High Road, Chennai 600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the 1st Respondent to quash the impugned order u/s 143(3) read with section 144B of the Income Tax Act, 1961 dated

17.03.2025 in DIN. ITBA/AST/S/143(3)/2024-25/1074547169(1) for the Assessment Year 2023-24

For Petitioner : Mr.A.S.Sriraman

For Respondent : Mrs.S.Premalatha,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 17.03.2025 passed by the respondent.

2. Ms.S.Premalatha, learned Senior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 27.02.2025 for which a reply was filed by the petitioner on 09.03.2025. Subsequently, an notice for personal hearing was uploaded by the respondent on 10.03.2025 at 01:09:20 pm, whereby it was intimated to

the petitioner that the personal hearing was scheduled to be held at 03:00:00 pm on the very same day. Being unaware of the said notice, the petitioner has failed to appear before the respondent. Without providing sufficient time, the impugned order came to be passed by the respondent, which is violation of principles of natural justice. Hence, he requests this Court to set aside the impugned order.

4. On the other hand, the learned Senior Standing counsel appearing for the respondents has confirmed the above submissions and fairly admitted that in this case, no sufficient time was provided to the petitioner for appearing before the respondent for personal hearing. Hence, he requested this Court to remit the matter back to the respondent.

5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

6. In the case on hand, initially, a show cause notice was issued by

the respondent on 27.03.2025 for which a reply was filed by the petitioner on 09.03.2025. Subsequently, a notice for personal hearing was uploaded by the respondent in the common portal on 10.03.2025 at 01:09:20 pm, whereby, the petitioner was directed to appear before the respondent for personal hearing on the very same day at 03:00:00 pm. Hence, it is clear that only a period of 2 hours was provided to the petitioner for appearing before the respondent for personal hearing, which is insufficient. Being unaware of the said notice, the petitioner has failed to appear before the respondents. Under these circumstances, the impugned order came to be passed by the respondent without providing the opportunity of personal hearing.

7. Normally, if the respondents are intend to pass an adverse order against an Assessee, it is mandatory for them to provide sufficient opportunity to the Assessee prior to the passing of assessment order. However, in this case, no opportunity of personal hearing was provided prior to the passing of impugned order. In such view of the matter, it is clear that the impugned order is not only in contrary to the provisions of Section 75(4) of the GST Act, but also in violation of principles of

natural justice. Therefore, this Court is inclined to set aside the impugned order dated 17.03.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 17.03.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

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

(iii) On filing of such reply/objection 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.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

09.06.2025

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

To

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<u>KRISHNAN RAMASAMY.J.,</u>

nsa

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