IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21420 of 2025
and
WMP.Nos.24182 & 24183 of 2025

Tvl. New Golden Imran Hardwares,
Represented by Proprietor Mrs.Mahaboobee,
Sannathi Street, Marakanam ECR Road,
Marakanam Taluk, Marakanam,
Villupuram, Tamilnadu - 604 303,
GSTIN : 33DFEPM0366H1ZM ...Petitioner

Vs.

The Deputy State Tax Officer,
Office of Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone, Cuddalore Division,
Cuddalore, Tamil Nadu.
...Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, call for the records of the respondent herein in its impugned order passed in GSTIN:33DFEPM0366H1ZM/2019-2020 dated 20.08.2024 along with the Consequential order in Form DRC-07 bearing Reference No.ZD3308241622634 dated 20.08.2024 for the period 2019-20, and quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (Taxes)

**ORDER**

Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the first 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 20.08.2024 passed by the respondent for the AY 2019-20 and to quash the same.

**3.** The learned counsel for the petitioner would submit that the first respondent has issued a show cause notice on 22.05.2024 followed by three reminder notices dated 22.06.2024, 29.06.2024 and 09.07.2024 to the petitioner. Since the petitioner failed to file reply to the said show cause notice, the respondent has confirmed the proposals contained in the show cause notice and passed the present impugned order. He further submitted that the impugned order is barred by limilation and that apart the same suffers from violation of principles of natural 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 order and remand the matter back to the Authority for fresh consideration.

**4.** The learned Government Advocate (Taxes) for the 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 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 was passed without giving opportunity of personal hearing to the Petitioner and therefore the same is liable to be set aside.

8. Hence, this Court is inclined to set-aside the impugned order with terms, by issuing the following directions:-

i) The impugned order passed by the respondent dated 20.08.2024 is 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 came 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 supportive documents within a period of two weeks.

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.

**18.06.2025**

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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**KRISHNAN RAMASAMY, J.**

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To

The Deputy State Tax Officer,
Office of Deputy Commercial Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone, Cuddalore Division,
Cuddalore, Tamil Nadu.

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