IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23510 of 2025
AND WMP NO. 26395 OF 2025,WMP NO. 26397 OF 2025

M/s.Chandra Reddy Electricals,
Rep. by its proprietor,
Mr. Venkatarathnam Karlapudi,
No.18/31, K.G West Street,
Old Washermenpet, Chennai,
Tamil Nadu-600021.

Petitioner(s)

Vs

The Assisstant Commissioner (ST)
Washermenpet Assessment Circle, Integrated
Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road,
Vepery. Chennai-600 003.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the entire records of impugned assessment order passed by the respondent herein in GSTIN.33ALMPK9299A1ZU /2018-19 dated 29.04.2024 Vide Reference ID.

ZD330424242510X for the financial year 2018-19, quash the same and consequently direct the respondent to pass a fresh order after affording opportunity to the petitioner to explain his case and produce supporting documents.

For Petitioner(s): Mr.K.B.Hariharan

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

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 29.04.2024, passed by the respondent.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that, the petitioner was not aware of the ASMT-10 notice dated 20.12.2021 and show cause notice dated 06.04.2022 issued by the respondent since those notices were uploaded in the GST portal. Thereafter on 17.03.2023, the Joint Commissioner (ST), Chennai, North Devision issued series of Advisory notices to the petitioner through email, for which the petitioner furnished their reply on 03.04.2023. Thereafter, on 22.05.2023, the petitioner requested for personal hearing to provide documents and explanation against the show cause notice. However, the respondent without considering the reply of the petitioner and without providing the personal hearing opportunity, passed the impugned assessment order dated 29.04.2024.

5.He would further submit that the respondent had recovered 40% of the disputed tax demand from the petitioner and hence, he prayed to set aside the impugned order directing the respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Government Advocate appearing for the respondent would submit that reply of the petitioner dated 03.04.2023 was taken up for consideration and only after considering the reply the respondent passed the impugned assessment order and he would fairly submit that no personal hearing was provided to the petitioner after the filing of reply by the petitioner and therefore, appropriate orders may be passed.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

8.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is evident that though the reply was filed by the petitioner, without taking into consideration of the reply filed by the petitioner and without providing an opportunity of personal hearing even though the petitioner sought for personal hearing, the assessment order has been passed, which is totally against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

9.Thus, in such circumstances, this Court is of the view that the assessment orders came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

10.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 29.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i)The order impugned herein is set aside and the matters are remanded back to the respondent for fresh consideration on condition that the petitioner deposits 10% of the disputed tax amount over and above the 40% disputed tax amount already recovered by the respondent in respect of the impugned assessment period, as agreed by the petitioner, within a period of three weeks from the date of receipt of a copy of this order.

(ii)The petitioner is directed to produce the relevant documents to the respondent, within a period of two weeks thereafter.

(iii) On filing of such documents, the respondent shall 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.

11.With the above directions, this writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

30-06-2025

rst

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

To

The Assisstant Commissioner (ST)
Washermenpet Assessment Circle, Integrated
Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road,
Vepery. Chennai-600 003.

KRISHNAN RAMASAMY J.

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