IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 26-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 22995 of 2025**
**AND**
**WMP NO. 25827 OF 2025,WMP NO. 25828 OF 2025**

M/s.The Fashion Point,
Represented by its Proprietor P.K.Jaganathan
42,V.O.C.Street , Punjai Puliyampatti,
Erode 638459.

Petitioner(s)

Vs

State Tax Officer,
Sathiyamangalam,
Assessment Circle, Erode.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari,_to call for the impugned proceedings of the respondent GSTIN 33ADLPJ6286B1ZM/ 2020-21 dated 21.02.2025 and the connected order under section 73 dated 21.02.2025 and the summary of the order in Form GST DRC-07 dated 21.02.2025 issued in

Reference NoZD3302252214015 and quash the same as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.

For Petitioner(s): Mr.Benuel Ritesh Rajkumar

For Respondent(s): Mr.C.Harsha Raj
Spl. Govt. Pleader (taxes)

**ORDER**

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 21.02.2025, passed by the respondent.

2.Mr.C.Harsha Raj, learned Special Government Pleader (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 the petitioner filed their replies/objections on 18.01.2025, 04.02.2025 and 06.02.2025 in respect of the defects raised by the respondent in the show cause notice dated 25.11.2024. However, the respondent has chosen to confirm the proposals contained in the show cause notice without considering the reply of the petitioner and without providing personal hearing opportunity, which is against the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017. 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.

5.Learned Special Government Pleader appearing for the respondent would submit that the replies filed by the petitioner were considered and while filing the replies, the petitioner had chosen “No” in the column of personal hearing and therefore, personal hearing opporunity was not provided to the petitioner.

6.In reply, learned counsel for the petitioner would submit that the petitioner opt to choose “yes” in the personal hearing column. Due to some technical glitch “no” might have been reflected in the portal.

7.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader 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 Special Government Pleader appearing for the respondent, it is evident that the respondent has not provided personal hearing opportunity to the petitioner before passing the impugned assessment order since the petitioner has chosen “No” in the column of personal hearing while filing their replies. However, according to the petitioner, they never intend to chose “No” in the personal hearing column. Due to some technical glitch option “No” might have reflected in the personal hearing column.

9.Thus, this Court is of the view that the reason provided by the respondent is unsustainable for the reason that the law mandates personal hearing when the respondent intend to confirm the proposals made in the show cause notice as per the provision under Section 75(4) of the Central Goods and Services Tax Act, 2017.

10.Thus, in such circumstances, this Court is of the view that the assessment order 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.

11.For the reasons stated above, this Court is inclined to set aside the impugned orders dated 21.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i)The order impugned herein are set aside and the matters are remanded back to the respondent for fresh consideration.

(ii)The petitioner is directed to produce the relevant documents to the respondent, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such documents, the respondent shall shall consider the same and issue a 7 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.

(iv) Upon production of the copy of this order respondent-Department is directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

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

**26-06-2025**

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

To

State Tax Officer
Sathiyamangalam Assessment Circle,
Erode.

**KRISHNAN RAMASAMY J.**

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