IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.23833 of 2025
and
W.M.P.Nos.26830 & 23831 of 2025

Tvl.Sri Vignesh Pressure Vessels
Testing Enterprises,
(Rep. by its Managing Partner, M.Vignesh),
138-2, LMR Shopping Arcade,
Salem Road, Namakkal,
Tamil Nadu - 637 001. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Namakkal (Town) 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 on the files of the Respondent herein in order with Reference No. ZD330225221456Q dated 21.02.2025 along with the detailed order in GSTIN 33ADLFS9036N1ZF/2020-21 dated 21.02.2025 for the tax period April 2020-March 2021 and quash the same.

For Petitioner : Mr.N.Prasad

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

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 21.02.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that the respondent-Department issued a notice in Form DRC-01 dated 25.11.2024, for which the petitioner filed his reply on 12.02.2025 along with other supporting documents. He would further submit that as per Section 75(4) of the GST Act, 2017, the respondent was supposed to provide personal hearing to the petitioner. However, without providing any opportunity to the petitioner, the respondent passed the impugned order dated 21.02.2025, which is violation of principles of natural justice.

3. On the other hand, the learned Government Advocate (Tax) for the respondent would submit that after considering the reply filed by the petitioner, the impugned order was passed by the respondent. Hence, he requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Government Advocate (Tax) for the respondent and also perused the materials available on record.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, it appears that the petitioner has filed reply and hence, the respondent has to provide an opportunity of personal hearing to the petitioner as mandated under Section 75(4) of the TNGST Act, 2017. In the present case, it appears that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Hence, this Court is of the view that the impugned order was passed in violation of principles of natural justice, since it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

6. In such view of the matter, this Court is inclined to set aside the impugned order dated 21.02.2025 passed by the respondent. Accordingly, this Court passes the following order:-

i) The impugned order passed by the respondent dated 21.02.2025 is set aside.

ii) Consequently, the matter is remanded to the respondent for fresh consideration.

iii) Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks from the date of receipt of copy of this order.

iv) 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.

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

24.07.2025

Speaking order / Non-Speaking order
Index : Yes / No
Neutral Citation : Yes / No
sri

To

The Assistant Commissioner (ST),
Namakkal (Town) Assessment Circle,
Namakkal.

KRISHNAN RAMASAMY, J.,

sri

W.P.No.23833 of 2025
and
W.M.P.Nos.26830 & 23831 of 2025

24.07.2025
(1/2)