IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24156 of 2025
& W.M.P.Nos.27176 & 27177 of 2025

Tvl.Focus Precision Engineering,
Rep. by its R.Rengabashyam,
SP 112 C, 2nd Main Road, Ambattur
Industrial Estate,
Tiruvallur - 600 053. ... Petitioner

Vs.

The State Tax Officer,
Ambattur Assessment Circle,
Chennai - 35.
... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for Respondent's Order dated 08.04.2024 with Ref.No.ZD330424081518C and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned order dated 08.04.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 dated 23.09.2023 came to be issued by the respondent, for which the petitioner has also submitted their reply on 10.01.2024. However, without considering the said reply, the respondent passed the impugned order dated 08.04.2024, stating that the tax payer not filed reply nor appeared in person to substantiate their contentions. Challenging the said order, the petitioner has filed this writ petition.

4. Further, he would submit that respondent not even

acknowledged the reply filed by the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent submitted that the petitioner has not filed their reply to the show cause notice dated 23.09.2023. Even if this Court is inclined to remit back the matter to the respondent, the same would be considered and appropriate orders will be passed in accordance with law.

6. Heard the learned counsel for the petitioner and and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, initially the show cause notice dated 23.09.2023 came to be issued by the respondent. Subsequently, the petitioner has filed a reply dated 10.01.2024 to the said show cause notice. However without considering the same, the respondent passed the impugned order dated 08.04.2024.

8. Further, it was contended by the petitioner that no opportunity of personal hearing was provided to them prior to the passing of impugned order. Normally, if the respondent is intend to pass any adverse order against the Assessee, under Section 75(4) of the GST Act, 2017, it is mandatory for them to provide an opportunity of personal hearing prior to the passing of assessment order. However, in this case, no such opportunity of personal hearing was provided to the petitioner and thus, it is clear that the impugned order came to be passed not only in contrary to the provisions of Section 75(4) of the GST Act but also in violation of principles of natural justice and hence, the said order is liable to be set aside. Accordingly, this Court passes the following order:-

(i) The impugned order dated 08.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration, subject to the payment of Rs.10,000/- to the credit of the Principal Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply dated 10.01.2024/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(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.

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

07.07.2025

Speaking/Non-speaking order

Index : Yes / No
Neutral Citation : Yes / No
vm

To

The State Tax Officer,
Ambattur Assessment Circle,
Chennai - 35.

KRISHNAN RAMASAMY.J.,

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