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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.25022 of 2025**
**& W.M.P.Nos.28196 & 28198 of 2025**

Natpu Cars
Represented by its Partner Mr. S. Sivanesan
1, Periyar Street, Kanagam, Tharamani,
Chennai, Tamil Nadu 600 113

... Petitioner

**Vs.**

State Tax Officer
Velacherry Assessment Circle,
2nd Floor, Room No 234,
The Integrated building for Commercial Taxes
and Registration Department (south Tower)
Nandanam, chennai 600 035

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent of Order in Reference No ZD330824279477U passed under Section 73 of the TNGST Act, 2017 dated 29.08.2024 for the FY 2019-20 passed by the Respondent and quash the same as illegal and not in accordance with law



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For Petitioner : Mr.G.Logesh For Mr.R.Sivaraman

For Respondent : Mr.C.Harsha Raj, SGP

**ORDER**

This writ petition has been filed challenging the impugned order dated 29.08.2024 issued by the respondent.

2. Mr.C.Harsha Raj, learned Special 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, initially, the show cause notice was issued by the respondent on 31.05.2024, for which, a reply was filed by the petitioner on 09.08.2024. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner, which is a clear violation of principles of natural justice. Hence, he requests this Court to grant an opportunity to the petitioner to



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present their case before the respondent by setting aside the impugned order.

4. On the other hand, the learned Special Government Pleader appearing for the respondent has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent.

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

7. In the case on hand, it is evident that the show cause notice was issued by the respondent on 31.05.2024, for which a detailed reply was filed by the petitioner on 09.08.2024. In such circumstances, this Court is of the view that the impugned assessment order came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.



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8. 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. In such view of the matter, this Court is inclined to set aside the impugned order dated 29.08.2024 passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 29.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.
>
> (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



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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.

**10.07.2025**

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

To

State Tax Officer
Velacherry Assessment Circle,
2nd Floor, Room No 234,
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and Registration Department (south Tower)
Nandanam, chennai 600 035



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**KRISHNAN RAMASAMY.J.,**

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