IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 14-07-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 25508 of 2025**
**AND**
**WMP NO. 28675 OF 2025,WMP NO. 28681 OF 2025**

Tvl Bhuvaneshwari Medicals,
Represented by its Propritrix,
Mrs.Buvaneswari T
No.119B/1, Venkatakrishna Road,
UKPN Complex, Udumalpet, Tiruppur,
Tamilnadu- 642 126
GSTN 33AEVPB3551J1ZF

Petitioner(s)

Vs

1. The Assistant Commissioner ST,
Udumalpet South Assessment Circle,
Udumalpet, Tiruppur, Tamil Nadu.

2.The Commercial Tax Officer,
Udumalpet South Assessment Circle,
Tiruppur-III Tamil Nadu.

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 records of the 1st

Respondent herein in its Impugned order in GSTIN - 33AEVPB3551J1ZF /2020-2021 dated 24.02.2025 vide DRC-07 bearing Ref No - ZD330225243423T dated 24.02.2025 along with 2nd Respondents Consequential Rectification order u/s 161 bearing Ref No - ZD3307250268284 dated 03.07.2025, and quash the same.

For Petitioner(s): Ms.R.Hemalatha

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

**ORDER**

This writ petition has been filed by the petitioner challenging the impugned assessment orders dated 24.02.2025, passed by the 1st respondent and the consequential rectification order dated 03.07.2025, passed by the 2nd respondent, relating to the Financial Years 2020-21.

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

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 show cause notice dated 25.11.2024 was issued in Form DRC-01 for the Financial Year 2020-2021 and in response, the petitioner filed their reply on 21.01.2025 and again on 04.02.2025, the petitioner filed their detailed reply to the said show cause notice. However, the 1st respondent without considering the same and providing any personal hearing opportunity to the petitioner, has confirmed the proposal made in the show cause notice by passing the impugned assessment orders dated 24.02.2025, which is violation of principles of natural justice.

5.He would further submit that aggrieved over the impugned assessment order dated 24.02.2025, the petitioner filed the rectification application before the 2nd respondent. However, the 2nd respondent rejected the rectification application without making any findings. Hence, he prayed to set aside the impugned orders directing the 1st 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 respondents would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of the reply to the show cause notice 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 respondents, 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, 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 since the impugned assessment order dated 24.02.2025 came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice, 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 assessment order dated 24.02.2025 passed by the 1st respondent and the consequential rectification order dated 03.07.2025, passed by the 2nd respondent. Accordingly, this Court pass the following orders:-

(i)The impugned assessment order dated 24.02.2025 and the consequential rectification order dated 03.07.2025 are set aside and the matter is remanded back to the 1st respondent for fresh consideration.

(ii)The petitioner is directed to produce the additional documents, if any, to the 1st respondent, 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.

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

**14-07-2025**

rst

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

To

1.The Assistant Commissioner ST
Udumalpet South Assessment Circle,
Udumalpet, Tiruppur Tamil nadu

2.The Commercial Tax Officer
Udumalpet South Assessment Circle,
Tiruppur-III Tamilnadu

**KRISHNAN RAMASAMY J.**

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