IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :15.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.27117, 27121, 27126 and 27129 of 2022 &
W.M.P.Nos.26341, 26342, 26343, 26344, 26347,26348, 26345 and 26346 of 2025

K.Dinakaran ... Petitioner in all W.P.'s

Vs.

1. Appellate Deputy Commissioner,
   Goods & Service Tax,
   Vellore Camp Office,
   No.4, Bharathiyar Salai,
   Fort Round Road,
   Vellore.

2. The State Tax Officer (ST)(INT)
   (Review-2)
   Villupuram,
   Tamil Nadu. ... Respondents in all W.P.'s

Prayer in all W.P.'s: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the 1st respondent orders dated 07.07.2022 in Appeal No.AP/GST/18/2021, Appeal No.AP/GST/19/2021, Appeal No.AP/GST/108/2021 and Appeal No.AP/GST/19/2021 and Appeal No.AP/GST/208/2021 and quashing the same.

For Petitioner : Mr.Hredai H.S.
(in all W.P.'s)

For Respondent : Mrs.K.Vasanthamala
(in all W.P.'s) Government Advocate (Taxes)

COMMON ORDER

Since the issue involved and relief sought for in all these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. When these writ petitions are taken up for hearing,the learned counsel appearing for the petitioner would submit that in all these writ petitions, the issue pertaining to Section 16(4) of the Goods and Services Tax Act, 2017 (in short 'the Act') and the other issues are covered. The issue pertaining to Section 16(4) of the Act was already quashed by the order of this Court vide order dated 17.10.2024 in W.P.No.25081 of 2024 etc., batch. With respect to other issues, the learned counsel for the petitioner would submit that though the petitioner filed documentary evidences before the appellate authority in order to substantiate his case, the appeals were rejected stating that no documentary evidence has been filed by the petitioner.

3.Further, he would submit that since the assessing authority had not given opportunity to the petitioner to file its reply and also the opportunity of personal hearing to the petitioner, the petitioner has preferred appeals before the appellate authority. But the appellate authority has erroneously dismissed the appeals stating that the petitioner had not filed any documentary evidences. That apart, none of the arguments advanced by the Chartered accountant of the petitioner at the time of personal hearing and the written submissions has not been considered by the 1st respondent.

4. The learned Government Advocate (Taxes) appearing for the Respondent has fairly agreed to the same and submitted that the matter may be remanded back to the 1st respondent . She therefore prays for appropriate orders.

5. Heard both sides. Perused the records.

6. In view of the above submission made by the learned counsel on either side, since the issue pertaining to Section 16(4) of the Act was already

quashed by the order of this Court dated 17.10.2024 in W.P.No.25081 of 2024 etc., batch, this Writ Petition is allowed with respect to the issue pertaining to Section 16 (4) of the Act.

7. With respect to other issues, as rightly contended by the learned counsel for the petitioner since the assessing authority has not given opportunity to file reply as well as the opportunity of personal hearing before passing the assessing orders, the petitioner filed appeals before the appellate authority to substantiate his case. But the appellate authority once again has mechanically dismissed the appeals without considering the documentary evidences filed by the petitioner.

8. A perusal of the orders passed by the appellate authority shows that the 1st respondent has passed the orders stating that no documentary evidences has been filed by the petitioner. Hence, it is clear that the 1st respondent has mechanically dismissed the appeals.

9. In such view of the matter, this Court is inclined to set aside the impugned order with respect to other issues.

10. Accordingly the orders impugned herein are set aside and the 1st respondent is directed to reconsider the same after affording an opportunity of personal hearing to the petitioner and pass orders on merits and in accordance with law, as expeditiously as possible.

11. These writ petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

15.04.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer (ST)(INT)

(Review-2)
Villupuram,
Tamil Nadu.

Krishnan Ramasamy,J.,

arr

W.P.Nos.27117, 27121,
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