



W.P.No.29466 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.29466 of 2025

and

W.M.P.Nos.33021 and 33024 of 2025

Tvl Nethra Enterprises Private Limited,
GSTIN: 33AABCN0095L1ZH
Represented by its Director H Sivakumar
189-A, Alms House Road, Ooty,
The Nilgiris - 643 001.

...

Petitioner

..Vs..

The State Tax Officer (ST),
Uthagai North Circle,
Jai Hills Road, Uthagamandalam,
The Nilgiris 643 001.

...

Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330725220459B/2021-22 dated 21.7.25 issued by the Sole Respondent and quash the same.



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For Petitioner : Mr.G.Derrick Sam

For Respondent : Mr.C.Harsha Raj
Special Government Pleader(Taxes)

ORDER

The challenge in this writ petition is to the order dated 21.07.2025 passed by the respondent and to quash the same.

2. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submits that the show cause notice dated 19.12.2024, followed by reminder dated 01.04.2025 were issued to the petitioner, for which the petitioner submitted its reply on 02.06.2025. Thereafter, without affording an opportunity of personal hearing, impugned assessment order came to be passed by the respondent and therefore the same suffers from violation of principles of natural justice. Hence he prays to set aside the impugned order.



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5. Further, he would submit that despite a specific request made by the petitioner in its reply dated 02.06.2025 to provide personal hearing to the petitioner, the respondent failed to do so and proceeded to pass the impugned assesment order. That apart, in impugned order the respondent has referred to the personal hearing notice dated 01.04.2025 and the said notice was issued prior to filing of reply and not after filing of the reply by the petitioner. He therefore seeks to set aside the impugned order.

6. The learned Special Government Pleader (Taxes) appearing for the respondent would fairly submit that opportunity of personal hearing was not provided to the petitioner after filing of its reply. He therefore prays for appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Special Government Pleader (Taxes) for the Respondent and also perused the materials available on record.

8. A perusal of the assesment order shows that the respondent in the 3rd reference, the respondent had mentioned about the personal hearing notice dated 01.04.2025, which is prior to filing of the reply filed by the petitioner i.e.,



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02.06.2025 and in the said reply, the petitioner had sought for personal hearing.

But, without considering the request made by the petitioner the respondent has passed the impugned assessment order. That apart, if the respondents intend to confirm the demand, they ought to have provide an opportunity of personal hearing, as per Section Section 75 (4) of the CGST Act, 2017. It is settled law that violation of principles of natural justice is a failure of due process. If any order is passed against the petitioner with demand, that order has to be passed after giving an opportunity of personal hearing to the petitioner otherwise, it will amount to depriving the interest of the petitioner and the same amounts to violation of principles of natural justice.

9. In the case on hand, the impugned order came to be passed without affording an opportunity of personal hearing the petitioner. Hence, this Court is of the view that the impugned order passed is in violation of principles of natural justice and it is just and necessary to provide an opportunity to the petitioner to establish their case on merits. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 21.07.2025 passed by the Respondent. Accordingly, this Court passes the following order:-



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(i) The impugned order dated 21.07.2025 is set aside and the matter is remanded to the Respondent for fresh consideration.

(ii) The Petitioner shall file their additional reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent 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.

10. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

07.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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Krishnan Ramasamy,J.,



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To

The State Tax Officer (ST),
Uthagai North Circle,
Jai Hills Road, Uthagamandalam,
The Nilgiris 643 001.

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