IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.30108, 30122, 30117, 30112 & 30120 of 2025
and
W.M.P.Nos.33758, 33759, 33768, 33770,
33775, 33776, 33783, 33784, 33785 & 33786 of 2025

Nainar Natarajan
Proprietor of Rajam Traders ,
No.7/8, Manali Road, Korukkupet,
Chennai-600021

... Petitioner in all petitions

Vs.

1. The State Tax Officer
Collection and Arrear Unit I,
Inspection I, Intelligence I ,
Chennai 6 Chennai North
Tamil Nadu

2. The Assistant Commissioner (ST)
Intelligence-I, Room No.241,
2nd Floor, PAPJM Building,
No.1, Greams Road, Chennai-600 006.

3. The Assistant Commissioner (ST)(FAC)
Intelligence, 2nd Floor, PAPJM Building,
No.1, Greams Road, Chennai-600 006.

... Respondents in WP.Nos.30108 & 30120 of 2025

1. The State Tax Officer

Collection and Arrear Unit I,
Inspection I, Intelligence I ,
Chennai 6 Chennai North Tamil Nadu

2. The Assistant Commissioner ST
Intelligence-I, Room No.241,
2nd Floor, PAPJM Building,
No.1, Greams Road, Chennai-600 006

3. The Assistant Commissioner ST
Washermanpet, North II, Chennai North.

4. The Assistant Commissioner ST FAC
Intelligence, 2nd Floor, PAPJM Building,
No.1, Greams Road, Chennai-600 006.

...Respondents in WP.Nos.30112, 30117 & 30122 of 2025

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

calling for the records and to quash the order of the 2nd Respondents Assessment Order in Ref. No. ZD330124034533X dated 08.01.2024 and 3rd Respondent Rectification Rejection Order in Ref No. ZD330425153931H dated 22.04.2025 for the GSTIN 33ACEPN0761H1ZV of the financial year 2018-19 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order

calling for the records and to quash the order of the 2nd Respondents Assessment Order in Ref.No. ZD3301240543660 dated 11.01.2024 and 3rd Respondents Assessment order in Ref. No.

ZD3310242241352 dated 29.10.2024 and 4th Respondents Rectification Rejection Order in Ref.No. ZD330425153942E dated 22.04.2025 for the GSTIN 33ACEPN0761H1ZV for the financial year 2022-23 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order

calling for records and to quash the order of the 2nd Respondents Assessment Order in Ref No. ZD3301240529451 dated 11.01.2024 and 3rd Respondents Assessment order in Ref No. ZD3302253029325 dated 28.02.2025 and 4th Respondents Rectification Rejection Order in Ref No. ZD3304251539383 dated 22.04.2025 for the GSTIN 33ACEPN0761H1ZV for the financial year 2020-21 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order

calling for the records and to quash the 2nd Respondents Assessment Order in Ref. No.ZD3301240521044 dated 11.01.2024 and 3rd Respondents Assessment order in Ref. No.ZD3308242915635 dated 30.08.2024 and 4th Respondents Rectification Rejection Order in Ref. No.ZD3304251539359 dated 22.04.2025 for the GSTIN 33ACEPN0761H1ZV of the financial year 2019-20 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order

calling for the records and to quash the order of the 2nd Respondents Assessment Order in Ref. No. ZD3301240532520 dated 11,01.2024 and 3rd Respondents Rectification Rejection Order in Ref. No, ZD330425152940I dated 22.04.2025 for the GSTIN

33ACEPNO761H1ZV for the financial year 2021-22 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order

For Petitioner
in all petitions : Mr.L.P.Shanmugasundaram,
for Mr.A.Kumar

For Respondent
in all petitions : Ms.K.Vasanthamala, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment orders dated 08.01.2025 & 11.01.2025 and the consequential rectification rejection orders dated 22.04.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that in these cases, the show cause notice was issued by the respondent on 29.09.2023. Upon receipt of the said notice, the petitioner filed a detailed reply dated 08.12.2023. Thereafter, the impugned order came to be passed by the respondent. He would also contend that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned

order. Therefore, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount, to the respondent. 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 Government Advocate appearing for the respondent had 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, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and and the learned Government Advocate 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

uploaded by the respondent on 29.09.2023. Thereafter, the petitioner filed their detailed reply on 08.12.2023. Subsequently, 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.

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 and hence, the said order is liable to be set aside.

9. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. In such view of the matter, this

Court is inclined to set aside the impugned assessment orders and the consequential rejections orders passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned assessment orders dated 08.01.2025 & 11.01.2025 and the consequential rejection orders dated 22.04.2025 are set aside and the matter is remanded to the 2nd respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent, in each case, within a period of four 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/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 2nd 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, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

20.08.2025

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

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KRISHNAN RAMASAMY.J.,

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