IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30324 of 2025
AND
WMP NO. 34038 OF 2025,WMP NO. 34039 OF 2025

M/s SPB New Alloy Steel Pvt Ltd.,
Rep. by its Managing Director,
Subbiah Palaniswamy, 66-H,
Sanganoor Main Road, Coimbatore,
Tamilnadu-641 006.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Ganapathy Assessment Circle,
Coimbatore, Tamilnadu.

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

Impugned Rectification Order in Ref. No. ZD330425174413K dated 23.04.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC08 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

For Petitioner(s): M/s.Aparna Nandakumar

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 23.04.2025, passed by the respondent.

2.Learned counsel for the petitioner would submit that, the show cause notice dated 24.11.2024 was issued in Form DRC-01 for the Assessment Year 2020-21 and in response, the petitioner filed their detailed reply on 25.02.2025. However, the 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 order on the very next day on 26.02.2025 and on the same day, the petitioner issued the suo motu rectification order as well. Thereafter, again on 23.04.2025, the respondent issued another rectification order. He would further submit that without providing personal hearing opportunity, the respondent had passed the assessment order dated 26.02.2025 and the suo motu rectification orders dated 26.02.2025 & 23.04.2025, which is violation of principles of natural justice. Hence, he prayed to set aside the impugned orders directing the respondent to provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

3.Learned Government Advocate appearing for the respondent would fairly submit that no personal hearing opportunity was provided to the petitioner after the filing of reply by the petitioner and therefore, appropriate orders may be passed.

4.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.

5.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, 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.

6.Thus, in such circumstances, this Court is of the view that the assessment orders came to be passed without affording opportunity of personal hearing to the petitioner to establish their case, thereby violating the principles of natural justice and that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits and in accordance with law.

7.For the reasons stated above, this Court is inclined to set aside the impugned order dated 25.02.2025 and the suo motu rectification orders dated 26.02.2025 & 23.04.2025 passed by the respondent. Accordingly, this Court passes the following order:-

(i)The orders impugned herein are set aside and the matters are remanded back to the respondent for fresh consideration.

(ii)The petitioner is directed to file additional reply to the respondent, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) Thereafter, 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.

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

13-08-2025

rst

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

To

The Assistant Commissioner (ST),
Ganapathy Assessment Circle,
Coimbatore, Tamilnadu.

KRISHNAN RAMASAMY J.

rst

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