IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :10.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33433 of 2025
and
W.M.P.Nos.37563 and 37565 of 2025

M/s BNDB Infra Trade Pvt. Ltd.,
Represented by its Director,
Mr.Sreenivasagan ... Petitioner

Vs.

The State Tax Officer,
Choolai Assessment Circle,
Room No.1, PAPJM Annexure Building,
Greams Raod,
Chennai-600 006. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records on the file of the respondent and to quash the impugned assessment order dated 28.08.2024 bearing No.33AAHCB8210D1Z7/2019-20 passed by the respondent.

For Petitioner(s) : Mr.J Ashish

For Respondent(s) : Mrs.P.Selvi
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 28.08.2024 on the short ground that impugned order has been passed without affording the petitioner an opportunity of personal hearing despite the fact that petitioner had made a specific request vide his reply dated 11.07.2024.

2. Learned counsel for petitioner would submit that originally on verification of the returns, the following discrepancies were *inter-alia* noticed to disallow input tax credit:

i) Mismatch between GSTR 3B and GSTR 1

ii) Mismatch between GSTR 3B and 2A

iii) Eway bill discrepancy

3. The petitioner responded vide his reply dated 09.05.2024, 11.07.2024 and 28.08.2024. He would submit that while mismatch between GSTR 3B and GSTR 1 has been dropped, however the other two discrepancies have been confirmed in the order of adjudication.

4. Learned counsel for petitioner would submit that impugned order suffers

from violation of principles of natural justice inasmuch as the order has been passed without even affording the petitioner a personal hearing despite a specific request. He would also submit that it also suffers from vice of non application of mind inasmuch as the third reply dated 28.08.2024 has not even been considered. He would thus submit that impugned order is made in violation of principles of natural justice and thus cannot be sustained.

5. To a pointed question to Mr.P.Selvi, learned Government Advocate as to whether a personal hearing was in fact afforded, she would reply that from a perusal of the order of assessment, it appears that a personal hearing has not been granted.

6. That being the case, this Court is of the view that impugned order is liable to be set aside on the ground of violation of principles of natural justice.

7. In view thereof, it is open to petitioner to treat the impugned order of

assessment as a show cause notice and submit additional reply, if any along, with relevant documentary evidence within a period of three weeks from the date of uploading of web copy without waiting for the receipt of the certified copy. The respondent shall afford an opportunity of personal hearing to petitioner and thereafter proceed to pass appropriate orders in accordance with law.

8. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

10.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mrn

To:
The State Tax Officer,
Choolai Assessment Circle,
Room No.1, PAPJM Annexure Building,
Greams Raod,
Chennai-600 006.

MOHAMMED SHAFFIQ, J.

mrn

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