BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.01.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) Nos.2441 and 2442 of 2025
and
W.M.P.(MD) Nos.1718 and 1721 of 2025

Tvl.Sri Nachiar Blue Metals,
rep by its Proprietor
A.Murugan

... Petitioner in both W.Ps.,

/vs./

1.The Deputy Commissioner,
GST Appeal, Madurai and Tirunelveli,
Tirunelveli.

2.The State Tax Officer,
Nanguneri Assessment Circle,
Tirunelveli District.

... Respondents in both W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the 1st respondent vide his order in Appeal No.and Year AP/GST/T/160/2024 and AP/GST/T/161/2024 dated 12-12-2024 and quash the same as it is unlawful and against the provisions of the Act and violations of the principles of natural justice.

For Petitioner
in both W.Ps., : Mr.A.Satheesh Murugan

For Respondents
in both W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

The writ petitions have been filed challenging the order of the first respondent in the appeals dated 12-12-2024.

2. The primordial contention of the petitioner is that the appellate authority in violation of sub Sections 8 and 9 of Section 107 of the GST Act, 2017 has passed orders rejecting the appeal without providing an opportunity of hearing to the petitioner. A perusal of the order impugned would show that no opportunity of hearing to the petitioner had been given and only considering the appeal grounds filed by the petitioner, the appeal had been disposed of.

3. In such view of the matter, the order impugned passed by the first respondent dated 12.12.2024 is set aside and the matter is remitted back to the first respondent for fresh consideration. The first respondent shall give an

opportunity of hearing to the petitioner as provided in compliance with sub Sections 8 and 9 of Section 107 of the Act and thereafter pass appropriate orders on merits and in accordance with law.

4. With such directions, the Writ Petitions are allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No **28.01.2025**
Internet : Yes / No
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To

1.The Deputy Commissioner,
GST Appeal, Madurai and Tirunelveli,
Tirunelveli.

2.The State Tax Officer,
Nanguneri Assessment Circle,
Tirunelveli District.

K.KUMARESH BABU, J.

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