BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13126 of 2025
and
W.M.P.(MD)No.9372 of 2025

Tvl. O.K.R.Traders,
Rep. By its Proprietor G.Ravisankar,
No.94/4, Kammavar Street, Keelaeral,
Tuticorin District – 628 908. ... Petitioner

-vs-

The State Tax Officer,
Ettayapuram Assessment Circle,
Tuticorin District. ... Respondent

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN. 33BJAPR9147P1ZK/2020-21 dated 17-02-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jayaselan,
Govt. Advocate

ORDER

This writ petition has been filed challenging the impugned order passed by the respondent vide his order in GSTIN. 33BJAPR9147P1ZK/2020-21 dated 17-02-2025 with a further direction to the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

2. By consent of both parties, this writ petition is disposed at the stage of admission itself.

3. The petitioner is a dealer in cotton, chilly, corn, etc. and the petitioner had been filing monthly returns regularly. While this being so, the respondent issued a discrepancy notice dated 01.07.2024 and the petitioner has also sent a reply dated 09.08.2024 to the said notice along with the connected records. However, without considering the same, the impugned order dated 17.02.2025 came to be passed without affording any opportunity of hearing to the petitioner.

4. On perusal of the materials available on record, it is seen that the order impugned in this writ petition has been passed without affording opportunity of hearing, which is in violation of principles of natural justice. Further, the respondent has not considered the reply submitted by the petitioner and the same has to be considered. Hence, the impugned order dated 17.02.2025 passed by the respondent is set aside and the matter is remitted back to the file of the respondent for a fresh consideration. The respondent shall consider the reply dated 09.08.2024 submitted by the petitioner on its own merits, re-do the assessment and pass appropriate orders in accordance with law, after affording a fair opportunity of hearing to the petitioner, within a period of one month from the date of receipt of a copy of this order.

6. With the above direction, this writ petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

30.04.2025

NCC : Yes/No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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TO:-

The State Tax Officer,
Ettayapuram Assessment Circle,
Tuticorin District.

Order made in
W.P.(MD)No.13126 of 2025

Dated:
30.04.2025