BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14416 of 2025
and
W.M.P.(MD)Nos.10611 and 10613 of 2025

M/s.Sri Arumugam Firewords Private Limited,
Represented by its Director, K.Mariappan,
Sri Arumuga Bhavan,
212, Ammankoilpatti Middle Street,
Sivakasi-626 189. ... Petitioner

vs.

The Assistant Commissioner (ST),
Sattur-II Circle,
Commercial Taxes Department,
Sattur. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records pursuant to the impugned order passed by the respondent, dated 25.02.2025, in GSTIN: 33AADCS4977LIZV/2020-2021 and to quash the same.

For Petitioner : M/s.Lakshmi Gopinathan
for M/s.Polax Legal Solution

For Respondent : Mr.D.Gandhi Raj
Special Government Pleader

ORDER

The present Writ Petition has been filed for the issuance of a Writ of

Certiorari, challenging the assessment order, dated 25.02.2025.

2.The contention of the petitioner is that in GSTR-9C Table 12A they have wrongly reported the purchase value of Rs.13,59,0155/- instead of reporting the ITC value of Rs.43,95,408/-, while replying to the show cause notice, dated 26-11-2024. This explanation was categorically given by the petitioner. In fact, the petitioner has also sought personal hearing by stating as under:

> *"Therefore please condone our lapse and we may be given personal hearing if required.*
>
> *Please consider our submissions and drop the further proceedings in this regard."*

Thereafter, the petitioner was under the impression that the respondent would have dropped the proceedings by condoning the lapse. However, the respondent has taken a different view. When the respondent is taking a different view which is against the petitioner, then personal hearing ought to have been granted. In fact, by Section 75(4) of GST Act, personal hearing ought to be given if any adverse orders are passed against the assessee.

3.In the present case, the respondent is intended to pass adverse order by imposing tax. In such circumstances, the petitioner is entitled to personal hearing under Section 75(4) of GST Act. Therefore, this Court is inclined to quash the assessment order.

4.Hence, the impugned assessment order, dated 25.02.2025, is set aside and the case is remitted back to the respondent. The petitioner shall be granted personal hearing and the assessment order shall be passed by considering the objections of the petitioner.

5.With the above observations, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes
Tmg

To

The Assistant Commissioner (ST),
Sattur-II Circle,
Commercial Taxes Department,
Sattur.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.14416 of 2025

DATED : 22.05.2025