



WEB COPY



W.P.No.35894 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **04.01.2024**

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.35894 of 2023
and W.M.P.Nos.35893 & 35894 of 2023

M/s.A.H. Enterprises,
Represented by its Proprietor,
Mr.Shabbir Nooruddin,
No.1, Hazari street (Woods Road),
Chennai-600 002.

... Petitioner

-vs-

The Deputy Commercial Tax Officer,
Anna Salai Assessment Circle – Central III,
Chennai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to quash the impugned order dated 11.10.2023 bearing GSTIN No.33APOPS5118Q1Z5/2017-2018 passed by the respondent as arbitrary and violates the principles of natural justice.

For Petitioner : Mr.J.Ashish

For Respondent : Mr.C.Harsha Raj, AGP

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ORDER

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2. The petitioner asserts that the impugned order was issued without providing a personal hearing as mandated by Section 75 of the Tamil Nadu Goods and Services Tax Act, 2017.

3. Mr.C.Harsha Raj, learned AGP, accepts notice on behalf of the respondent. He points out that the amount demanded represents the difference between the returns filed in GSTR 1 and GSTR 3B along with interest and penalty thereon. However, in view of the assertion that a personal hearing was not provided, he submits that the matter may be remanded for reconsideration.

4. In view of the statutory mandate for personal hearing and non-compliance therewith, the impugned order calls for interference. Therefore,



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the impugned order dated 11.10.2023 is quashed and the matter is remanded for reconsideration. The respondent is directed to provide a personal hearing to the petitioner and thereafter issue a reasoned order within a maximum period of four weeks from the date of receipt of a copy of this order.

5. W.P.No.35894 of 2023 is disposed of on the above terms without any order as to costs. Consequently, connected Miscellaneous Petitions are closed.

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Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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