



WEB COPY



W.P.Nos.15298, 15302 and 15303 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.15298, 15302 and 15303 of 2023
and WMP Nos.14782, 14783, 14785, 14787, 14792 and 14794 of 2023

Tvl. Sri Saravana Traders,
rep. by its Proprietor – C.Saravanan,
21, Archu Anthinyar Nagar,
Vellanur, Thiruvallur – 600 062

... Petitioner in the above W.Ps

Vs

1. The State Tax Officer,
Avadi Assessment Circle,
No.32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Building,
Chennai North Division, Chennai – 600 003.

2. The Superintendent,
Goods and Service Tax Network,
Avadi, Chennai.

... Respondents in the above W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writs of Certiorari calling for the records on the files of the 1st respondent in its impugned proceedings made in GSTIN:33CRKPS3862D2ZM/2018-19, 2019-20 and 2020-21, all dated



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24.03.2023 quash the same as illegal, arbitrary and not in accordance with the provisions of CGST Act, 2017.

In all W.Ps

For Petitioner : Mr.S.Rajendran

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Read this order in conjunction with and in continuation of order dated 05.06.2023 that reads as follows:

Mr.V.Prashanth Kiran, learned Government Advocate, who accepts notice for the respondents and seeks some time to obtain instructions and file a counter, would submit that the petitioner deserves no sympathy, as there has been no reply to the pre-assessment show cause notice.

2. Per contra, the petitioner would maintain that a reply has been sent to the show cause notice and draws attention to page 56 of the compilation accompanying the writ affidavit. That is a draft reply, undated and unsigned and there is no material available that the same was ever uploaded.

3. At request of the learned counsel for the petitioner to produce proof that the reply has, in fact, been filed, list on 14.06.2023 at the end of



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admission list. Proof be filed by then with an advance copy served upon the

learned Government Advocate.

2. Today, learned Government Advovcate would accede to the position that the reply filed by the petitioner has not only been received by the authority but also finds place in the impugned orders itself.

3. However, while rejecting the same, the Assessing Authority has, evidently, not assigned any reasons for such rejection and under the head 'the Proper Officer Findings', he merely states '*the contention filed by the tax payer has not accepted. They are to be assessed for the discrepancies under appropriate provisions of the GST, TNGST and CGST Act, 2017.*' This is insufficient to sustain an order of assessment and it was incumbent upon the authority to have dealt with each and every contention raised by the assessee, though he is at liberty to reject the same assigning proper reasons therefor.

4. In light of the above, the impugned orders, in conclusion, are found to be non-speaking, and are set aside. The petitioner will appear before the first respondent on 21.06.2023 at 10.30. a.m., without expecting any further notice in this regard, along with a detailed reply and supporting evidences, if any, to the issues raised in pre-assessment notices/show cause notice.



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5. After hearing the petitioner and considering the materials, if any, submitted, the first respondent shall pass orders within a period of four (4) weeks from date of personal hearing, i.e., on or before 19.07.2023, in accordance with law.

Dr.ANITA SUMANTH,J.

6. These Writ Petitions are disposed as above. No costs. Connected Miscellaneous Petitions are closed.

sl

14.06.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citations: Yes/No

To

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