IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30469 of 2023
and
W.M.P.No.30090 of 2023

Tvl.Helini Biomolecules,
Represented by its Proprietor,
Plot No.26, Ohmlina, 2nd Avenue, Khuthubi Complex,
7th Cross Street, Vettuvankeni,
Chennai 600 115.

... Petitioner

Vs.

State-Tax Officer (ST) (FAC)
Sholinganallur Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam, Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent's order dated 22.08.2023 in GST IN 33APHPS9353NIZ5/2021-22 and quash the same.

For Petitioner : Mr.Adithya Reddy
For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed to call for the records of the respondent's order dated 22.08.2023 in GST IN 33APHPS9353NIZ5/2021-22 and quash the same.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

5. It is not the case of the petitioner that the respondent had not provided any opportunity to present their case before the concerned Authority.

6. From the perusal of records, it appears that the respondent had provided sufficient opportunities to the petitioner and the reply filed by the petitioner was also considered by the respondent. However, in the impugned order, it has been stated that the petitioner had not provided any reply to the issue raised by the respondent with regard to the invoices received by the petitioner from a non-existent entity.

7. This Court is of the considered view that the petitioner is supposed to provide reasons as to why they had received the invoices from a non-existent entity. However, they had not provided the same, which means they had some ulterior motive for the aforesaid transaction. Hence, unless and otherwise the said aspect is clarified, either this Court or the concerned Authority will not be in a position to accept the contention of the petitioner and under these circumstances only, the assessment order came to be passed by recording the aforesaid reasons.

8. Further, today also, the learned counsel for the petitioner was unable to explain to this Court as to why the petitioner had transactions

with a non-existent entity. Hence, this Court does not find any infirmity or illegality in the impugned order passed by the respondent, since the petitioner had not at all replied to the issue raised by the respondent with regard to the receipt of invoices from the non-existent entity.

9. Accordingly, this Court is not inclined to entertain this writ petition. Further, it is made clear that if the petitioner have any grievance with regard to the said assessment order, they can approach the appropriate forum where the alternate remedy is available for them.

10. In the result, this writ petition is dismissed. Consequently, the connected miscellaneous petition is also closed.

30.10.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

State-Tax Officer (ST) (FAC)
Sholinganallur Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam, Chennai 600 035.

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.30469 of 2023
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30.10.2023
(1/2)