IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **01.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.1988 of 2024
and W.M.P.Nos.2107, 2109 of 2024

Kayaar Exim
Represented by Partner
Ratanshi.M.Patel
No.9, Kamatchi Nagar Road, Puzhal
Tamil Nadu,
Chennai 600 066. ... Petitioner

-vs-

The Assistant Commissioner (ST),
Madhavaram Assessment Circle,
Integrated Commercial Taxes Building,
Thiruvallur Division,
No.32, Elephant Gate Bridge Road,
(Walltax Road), Vepery,
Chennai 600 003. ... 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 in Reference No.ZD331023089052V dated 16.10.2023 passed u/s.73 of the TNGST Act, 2017 / CGST Act, 2017 for the FY 2017-18 by the respondent.

For Petitioner : Mr.S.Gautham Venkata Narayanan for Mr.R.Sivaraman

For Respondent : Mr.TNC.Kaushik, AGP (T)

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ORDER

The petitioner challenges an assessment order dated 16.10.2023 on the ground of breach of principles of natural justice. The petitioner states that he is a registered person under GST laws and that he received a show cause notice dated 27.09.2023. The said show cause notice called upon the petitioner to show cause as to why the tax specified therein was not payable by the petitioner and the petitioner was permitted to file a reply on or before 27.10.2023. The impugned order was issued thereafter on 16.10.2023.

2. Learned counsel for the petitioner submits that the impugned order was issued without awaiting the reply of the petitioner although the petitioner was permitted to file such reply on or before 27.10.2023.

3. Mr.TNC.Kaushik, learned Additional Government Pleader, accepts notice on behalf of the respondent.

4. On examining the show cause notice, it is evident that the petitioner was permitted to reply thereto on or before 27.10.2023, whereas the impugned order was issued on 16.10.2023. Undoubtedly, as a consequence, the petitioner has been deprived of the opportunity of responding to the show cause notice. The order warrants interference on this ground.

5. Therefore, the impugned order dated 16.10.2023 is quashed

and the matter is remanded for re-consideration. The petitioner is permitted to file the reply to the show cause notice on or before 15.02.2024. On receipt thereof and after providing a reasonable opportunity to the petitioner, including a personal hearing, the respondent is directed to issue a fresh assessment order within a period of ***four weeks*** thereafter.

6. W.P.No.1988 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.2107, 2109 of 2024 are closed.

01.02.2024

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

To

The Assistant Commissioner (ST),
Madhavaram Assessment Circle,
Integrated Commercial Taxes Building,
Thiruvallur Division,
No.32, Elephant Gate Bridge Road,
(Walltax Road), Vepery,

Chennai 600 003.

SENTHILKUMAR RAMAMOORTHY,J

rna

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