IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.03.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.2165, 2167, 2171 & 2175 of 2024
and
W.M.P.Nos.2337,2340, 2341,2343, 2350, 2351, 2352 & 2354 of 2024

The Coimbatore District Printer Service INDL
Co-operative Society Limited,
Rep. by its Authorised Signatory,
1196, 1st Floor, Big Bazaar Sreet,
Coimbatore, Tamil Nadu -641 001. ... Petitioner
(in all W.P's)

Versus

1.The Deputy Commercial Tax Officer,
Baazar Street, Coimbatore-I,
Coimbatore, Tamil Nadu – 641 001.

2.Goods and Services Tax Network,
Rep.by its Nodal Officer,
Hospitality district, Aerocity,
New Delhi – 100 003. ... Respondents
(in all W.P's)

Prayer in W.P.No.2165 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned assessment order in ZD330823141434L dated 24.08.2023 passed under Section 73 of the CGST/TNGST Act, 2017, for tax period 2018-19 and uploaded along with

Form DRC-07 from the files of the first respondent herein, QUASH the same.

Prayer in W.P.No.2167 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned assessment order in ZD330823169810B on dated 30.08.2023 passed under Section 73 of the CGST/TNGST Act, 2017, for tax period 2019-20 and uploaded along with Form DRC-07 from the files of the first respondent herein, QUASH the same.

Prayer in W.P.No.2171 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned assessment order in ZD3308231451799 dated 25.08.2023 passed under Section 73 of the CGST/TNGST Act, 2017, for tax period 2019-20 and uploaded along with Form DRC-07 from the files of the first respondent herein, QUASH the same.

Prayer in W.P.No.2175 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned assessment order in ZD330823169746Y dated 30.08.2023 passed under Section 73 of the CGST/TNGST Act, 2017, for tax period 2020-21 and uploaded along with Form DRC-07 from the files of the first respondent herein, QUASH the same.

For Petitioner : Mrs. Aparna Nandakumar

For Respondents : Mr. Prashanth Kiran,
Government Advocate (Tax)

ORDER

In these four writ petitions, assessment orders dated 24.08.2023, 25.08.2023, 30.08.2023, & 30.08.2023, respectively, with regard to the four distinctive assessment periods are assailed primarily on the ground that principles of natural justice were breached.

2. The petitioner is a Government aided Co-operative Society formed to help small printing press owners in marketing and to provide employment to workers engaged in the printing industry. In relation thereto, pursuant to the respective show cause notice dated 20.07.2023, the impugned assessment orders were issued.

3. Learned counsel for the petitioner submits that the show cause notices and the impugned assessment orders were uploaded in the "View Additional Notices and Orders" tab on the GST portal. On account of lack

of computer knowledge, it is stated that the petitioner did not access the notices and, therefore, could not reply thereto.

4. Mr. V. Prashanth Kiran, learned Government Advocate, appears on behalf of the respondent. With reference to the impugned orders, he points out that a personal hearing was offered to the petitioner in respect of each assessment year, but, the petitioner failed to attend the same. Therefore, he submitted that interference is not warranted.

5. On instructions, learned counsel for the petitioner submits that the petitioner is willing to remit 10% of the disputed tax demand as a condition for remand.

6. The impugned assessment orders indicate that the petitioner was not heard before such orders were issued. The tax liability arises out of alleged discrepancies between the GSTR 3B & GSTR 2A returns or between the GSTR 7 and GSTR 2A returns. If the petitioner had been heard, the petitioner may have been in a position to place all relevant documents on record to endeavour to provide a satisfactory explanation for

the discrepancies. Solely for such reason, I am of the view that the impugned assessment orders call for interference by putting the petitioner on terms.

7. Therefore, the impugned assessment orders are quashed subject to the condition that the petitioner remits 10% of the disputed tax demand under each assessment order within a period of two weeks from the date of receipt of a copy of this order. The petitioner is also permitted to submit a reply to the show cause notice within the aforesaid period. Upon receipt of such reply and upon being satisfied that 10% of the disputed tax demand under each assessment order was received, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh assessment orders within a period of two months from the date of receipt of the petitioner's reply.

8. The assessment officer is directed to act on the basis of web copies submitted by the petitioner.

9. These Writ Petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

12.03.2024
(2/2)

Index : Yes
Speaking Order : Yes
Neutral Case Citation: Yes

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To

The Assistant Commissioner (Sales Tax),
Pallipalayam Assessment Circle,
Namakkal.

SENTHILKUMAR RAMAMOORTHY,J

klt

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and
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