IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 08.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.2612 of 2024
and W.M.P.Nos.2866 & 3001 of 2024

Coromandel Engineering Company Limited
represented by Mr.P.Ravichandran,
Chief Financial Officer,
V Floor, 43, "Parry House"
Moore Street,
Chennai 600 001. ... Petitioner

-vs-

1.The Deputy State Tax Officer (ST)
Loan Square Assessment Circle
No.32 Integrated Commercial Taxes Office Complex
Elephant Gate Bridge Road
Chennai 600 003.

2.The State of Tamil Nadu
Represented by its Secretary
Commercial Taxes Department
Fort St. George, Chennai 600 009.

3.Union of India
Ministry of Finance
Raj Parth Marg, "E" Block
Central Secretariat
New Delhi 110 011. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the first respondent herein GSTIN: 33AAACT7989E1Z2/2017-18 dated 30.12.2023 and quash the same.

For Petitioner : Mr.N.Sri Prakash

For Respondents 1, 2 : Mr.TNC.Kaushik, AGP (T)

For Respondent 3 : Mr.Rajinish Pathyil, Sr. SC

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ORDER

The petitioner assails an assessment order dated 30.12.2023. The impugned assessment order was issued pursuant to a show cause notice in Form DRC-01, which was replied to by the petitioner on 30.10.2023, 13.12.2023 and 20.12.2023 along with documentary evidence in support of such reply. A personal hearing was also provided.

2. Learned counsel for the petitioner assails the impugned order first with reference to the discussion on discrepancy 1. He pointed out that the observation of the proper officer in respect thereof was limited to a reversal of the alleged excess Input Tax Credit (ITC) claim of Rs.20,04,676/-, whereas, in the abstract of total demand at internal page 16 of the impugned order, the SGST dues of Rs.4,09,63,596/- are mentioned. The next ground of attack pertains to discrepancies 7 to 20. As regards the observation of the proper officer on these discrepancies, by referring to internal page 15 to 16 of the impugned order, learned counsel contends that the observations therein are lifted from an article on 'Books of accounts and records under GST regime', which is included at pages 151 to 153 of the typed set. For these reasons, learned counsel contended that the impugned assessment order is liable to be quashed.

3. Mr.TNC.Kaushik, learned Additional Government Pleader, accepts notice on behalf of respondents 1 and 2. He submits that the matter may be remanded for re-consideration in view of the aspects pointed out by learned counsel for the petitioner.

4. As contended by learned counsel for the petitioner, it is noticeable that the observation in respect of discrepancy 1 is confined to the reversal of the ITC claim of Rs.20,04,676/-. In contrast, in the abstract at internal page 16, the SGST dues of Rs.4,09,63,596/- are specified. Similarly, on comparing the observations in respect of discrepancies 7 to 20, at internal page 15 and 16 of the impugned order, with the article at pages 151 to 153 of the typed set, it is evident that the observations are lifted straight from the article. In these circumstances, the impugned order is unsustainable.

5. Therefore, the impugned assessment order is quashed. As a corollary, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, the assessing officer is directed to issue a fresh assessment order within a period of ***two months*** from the date of receipt of a copy of this order.

6. W.P.No.2612 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.2866 and 3001 of 2024 are closed.

08.02.2024
(1/2)

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

To

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