IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **15.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.3553 of 2024
and W.M.P.Nos.3814 & 3815 of 2024

Tvl.Sai Lakshmi Traders,
Represented by its Proprietor,
P.S.Sri Lakshmi, W/o.Paddu Chetty Srinivasalu,
No.9/5, Srinivasa Iyer Street,
Seven Hills, Mannady,
Chennai-600 001. ... Petitioner

-vs-

1.The State Tax Officer (ST),
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
Elephant Gate,
Chennai-600 003.

2.The Assistant Commissioner (ST),
Mannady Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to the impugned order vide Order No.220103220664501, dated 30.03.2022 for the Assessment Year 2018-2019 passed by the 1st respondent and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

The petitioner assails an assessment order dated 30.03.2022 and the consequential bank attachment notice dated 30.01.2024.

2. The petitioner asserts that the intimation notice and show cause notice did not contain particulars as to how the liability was arrived at. It is further stated that no personal hearing was provided. Upon receiving the attachment order dated 30.01.2024, the petitioner states that she came to know about these proceedings and filed the present writ petition.

3. Learned counsel for the petitioner submits that these orders came to

be issued during the faceless assessment period and that the petitioner has been greatly prejudiced by the absence of reasonable opportunity. If provided an opportunity to contest the tax demand, he submits that the petitioner would remit 10% of the disputed tax demand.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice on behalf of the respondents. He concurs in the submission that the assessment was undertaken during the period when faceless assessment was carried out. In order to provide a reasonable opportunity, he submits that the matter may be remanded subject to the condition that the petitioner remits 10% of the disputed tax demand.

5. The documents on record disclose that the petitioner was not heard before the order was issued. It also appears that only the summary of the assessment order was uploaded on the GST portal. In those circumstances, the impugned orders call for interference subject to putting the petitioner on terms.

6. Therefore, the impugned assessment order and the consequential attachment notice are quashed subject to the condition that the petitioner remits 10% of the disputed tax demand within a maximum period of two weeks from the date of receipt of a copy of this order. Subject to fulfilment of the said condition, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh assessment order within a period of two months from the date of receipt of 10% of the disputed tax demand.

7. The writ petition is disposed of on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

15.02.2024

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

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To

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SENTHILKUMAR RAMAMOORTHY,J.

Kj

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