IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.4156 & 3324 of 2024
and W.M.P.Nos.4461, 4463, 3579 & 3580 of 2024

Tvl. Sri Veeras Creations
Rep. by its Proprietor
Mr.Balasubramani
Having business at 51-52/1,
MC Road, Old Washermenpet
Chennai 600 021. ... Petitioner in both WP's

-vs-

The Assistant Commissioner (ST)
Royapuram Assessment Circle
O/o. Assistant Commissioner (ST)
Integrated Building for Commercial Taxes
No.32, Elephant Gate Bridge Road,
Vepery, Chennai 600 003. ... Respondent in both WP's

PRAYER in W.P.No.4156 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of

Certiorarified Mandamus, to call for the records of the impugned order passed by the respondent in Ref. No. GSTIN: 33AADHB959A1ZH/2018-2019 dated 31.08.2023 and quash the same and consequently direct the respondent to given a opportunity of personal hearing of the petitioner.

PRAYER in W.P.No.3324 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the respondent in Ref. No. GSTIN: 33AADHB9595A1ZH/2017-2018 dated 31.08.2023 and quash the same and consequently direct the respondent to given a opportunity of personal hearing of the petitioner.

For Petitioner in both WP's : Mr.S.Radhakrishnan

For Respondent in both WP's : Mr.C.Harsha Raj, AGP (T)

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COMMON ORDER

 By these two writ petitions, the petitioner assails assessment orders relating to assessment year 2017-18 and 2018-19, respectively. The petitioner asserts that he is a registered person under applicable GST laws, but is not conversant with the use of computers. Although he had engaged the services of a consultant, he submits that he was unaware about the issuance of the intimation, show cause notice and assessment orders because the same were posted on the portal but not otherwise communicated to him.

2. As a result of not being aware of the initiation of proceedings, the petitioner states that he was unable to participate in proceedings culminating in the respective assessment orders. It is further submitted that 10% of the disputed tax demand under each assessment order was remitted by the petitioner.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice on behalf of the respondent. He submits that Section

169 of the applicable GST statutes enables the service of notice of proceedings or orders by any of the modes prescribed therein, which includes posting notices and orders on the portal of the GST Network.

4. In view of the statutory mandate, the respondent cannot be faulted for posting the notices and orders on the GST portal. At the same time, it should be recognized that a small business person has been adversely affected without being provided an opportunity to contest the respective tax demand. The assessee has remitted 10% of the disputed tax amount under each assessment order, and this is the pre-deposit requirement even for a statutory appeal.

5. Therefore, the orders impugned herein are quashed and the matters are remanded for re-consideration. The petitioner is permitted to file a reply to the show cause notice within a maximum period of ***three weeks*** from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a

reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh assessment orders within a maximum period of ***two months*** thereafter.

6. W.P.Nos.4156, 3324 of 2024 are disposed of. No costs. Consequently, W.M.P.Nos.4461, 4463, 3579 and 3580 of 2024 are closed.

22.02.2024

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

To

The Assistant Commissioner (ST), Royapuram Assessment Circle
O/o. Assistant Commissioner (ST),
Integrated Building for Commercial Taxes
No.32, Elephant Gate Bridge Road, Vepery, Chennai 600 003.

SENTHILKUMAR RAMAMOORTHY,J

rna

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22.02.2024

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and W.M.P.Nos.3580, 3579, 4461 & 4463 of 2024

SENTHILKUMAR RAMAMOORTHY,J

The matter is listed today upon being mentioned by learned counsel for the petitioner. Learned counsel for the petitioner points out that there is a typographical error in the prayer at page 2 of order dated 22.02.2024. He points out that the GST registration number contains an error. Upon examining the records, the said submission is liable to be accepted. Therefore, the Registry is directed to re-issue the order by replacing reference number GSTIN: 33AADHB959A1ZH/2018-19 with GSTIN: 33AADHB9595A1ZH / 2018-19 in the prayer at page 2 of the order.

24.06.2024

rna

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.4156 & 3324 of 2024
and W.M.P.Nos.3580, 3579, 4461 & 4463 of 2024

24.06.2024