IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.5661 of 2022
and
W.M.P.Nos.5753 and 5754 of 2022

M/s.Ananda Metals,
Represented by its Proprietor,
Kamalesan Abraham,
No.3/4, 11th Avenue,
Parvathi Amman Nagar,
Chennai – 600 099. ... Petitioner

Vs.

The State Tax Officer,
Group-II, Investigation-II,
No.1, Greams Road,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the Order dated 07.12.2021 made in GST No.33BZAPK8078A1ZM/2017-2018 passed by the respondent quash the same and forbear the Respondent from proceeding further on the basis of the aforesaid order.

For Petitioner : Mr.G.Ethirajulu

For Respondent :Mr.V.Prasanth Kiran
Government Advocate

ORDER

In this Writ Petition the Petitioner has challenged the Impugned Assessment Order dated 07.12.2021 passed by the Respondent for the Assessment Year 2017-2018.

2. The case of the Petitioner is that the Impugned Order has been passed in gross violation of principles of natural justice as the Petitioner requested for time has not been granted.

3. The learned counsel for the Petitioner would submit that if the Petitioner is given one opportunity the Petitioner will be able to explain the case afresh.

4. A reading of the Impugned Order dated 07.12.2021 indicates that the Petitioner was given sufficient time to respond to the notices that preceded the Impugned Order, however the Petitioner has not cooperated with the Respondent.

5. Be that as it may, Court is inclined to come to the rescue of the Petitioner at this stage by partially giving relief by setting aside the Impugned Order and remits the case back to the Respondent to pass order on merits and in accordance with law within a period of six (6) months from the date of receipt of a copy of this order subject to the Petitioner depositing 20% of the disputed tax within a period of thirty (30) days to the credit of the Respondent from the Petitioner's Electronic Cash Register.

6. It is made clear that in case the Petitioner fails to make such deposit, the concession granted by this Court in this Order shall stand withdrawn *sine die* without further reference to this Court in which case the Respondent is at liberty to proceed against the Petitioner as if the Writ Petition had been dismissed today.

7. In view of the above the Impugned Order dated 07.12.2021 stands quashed and shall be treated as addendum to the Notice dated 03.11.2021 in Form GST DRC 01. The Petitioner shall file a consolidated reply together with all the evidence within a period of thirty (30) days from the date of receipt of a copy of this Order.

8. The Writ Petition stands disposed of with the above observations and directions. No cost. Consequently, connected Miscellaneous Petitions are closed.

23.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm

To

The State Tax Officer,
Group-II, Investigation-II,
No.1, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

rgm

W.P.No.5661 of 2022
and
W.M.P.Nos.5753 and 5754 of 2022

23.08.2024