IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **18.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.6676 & 6679 of 2024
and W.M.P.Nos.7414, 7417, 7422 & 7425 of 2024

M/s.Amnet Systems Private Limited,
Represented by its Sr. General Manager
Mr.P.Thirukalathiappan
No.5, CSIR Road, Taramani,
Chennai 600 113 ... Petitioner in both WP's

-vs-

The State Tax Officer,
Group - I, Intelligence - I,
Office of The Joint Commissioner (ST)
Chennai Intelligence I
No.1, PAPJM Buildings, Greams Road,
Thousand Lights,
Chennai 600 006. ... Respondent in both WP's

PRAYER in W.P.No.6676 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 respondent in GSTIN:

33AACCA7522J1ZV/2021-22 and consequential order u/s 74 and Summary of the Order in Form GST DRC-07 bearing Reference No. ZD3301240712510 dated 18.01.2024 and quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of the Hon'ble Madras High Court in the case of ***JAK Communications Vs. The Deputy Commercial Tax Officer and Ors. (WP No.35453 of 2023 dated 19.12.2023)***.

PRAYER in W.P.No.6679 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 respondent in GSTIN: 33AACCA7522J1ZV/2020-21 and consequential order u/s 74 and Summary of the Order in Form GST DRC-07 bearing Reference No. ZD3301240721123 dated 18.01.2024 and quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of the Hon'ble

Madras High Court in the case of ***JAK Communications Vs. The Deputy Commercial Tax Officer and Ors. (WP No.35453 of 2023 dated 19.12.2023)***.

For Petitioner in both WP's	:	Ms.Clintly Johny for Mr.Rupesh Sharma
For Respondent in both WP's	:	Mr.V.Prashanth Kiran, GA (T)

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COMMON ORDER

The petitioner assails an assessment order dated 18.01.2024 in respect of two distinct assessment periods. Pursuant to an inspection conducted in early 2023, an intimation followed by a show cause notice was issued to the petitioner. Thereafter, the impugned assessment orders were issued. The petitioner asserts that he was unaware of these notices and the impugned assessment orders since they were uploaded on the portal without being served on the petitioner through any other mode.

2. Learned counsel for the petitioner submits that the petitioner was not afforded an opportunity of being heard and that a large tax demand was confirmed without a reasonable opportunity to the petitioner.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. By referring to the impugned assessment orders, he points out that the petitioner was provided multiple opportunities to contest the tax demand. He also points out that about three opportunities for a personal hearing were offered to the petitioner. Learned Government Advocate further submits that the petitioner has a statutory remedy and should be directed to avail of such statutory remedy. In the event of interference, he submits that the petitioner should be put on terms.

4. On instructions, learned counsel for the petitioner agrees that the petitioner would remit 10% of the disputed tax demand as a condition for remand.

5. The documents on record indicate that the assessment orders were preceded by an intimation and a show cause notice. The assessment orders also disclose that three opportunities were provided to the petitioner for a personal hearing in December 2023. As a registered person under applicable GST enactments, the petitioner is under an obligation to monitor the portal continually. Therefore, the explanation of the petitioner for non participation in proceedings is not convincing. However, the fact remains that the petitioner did not participate in proceedings and therefore could not place its objections on record with regard to the tax demand. Solely for the purpose of providing an opportunity to the petitioner, the

impugned assessment orders are interfered with albeit by putting the petitioner on terms.

6. For reasons set out above, the impugned assessment orders are quashed subject to the condition that the petitioner remits 10% of the disputed tax demand in respect of each assessment period within a maximum period of ***three 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 aforementioned period. Subject to receipt of the petitioner's reply and upon being satisfied that 10% of the disputed tax demand was received in respect of each assessment periods, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh assessment orders within ***two months***.

7. W.P.Nos.6676 and 6679 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.7414, 7417, 7422 and 7425 of 2024 are closed.

18.03.2024

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

To

The State Tax Officer,
Group - I, Intelligence - I,
Office of The Joint Commissioner (ST)
Chennai Intelligence I
No.1, PAPJM Buildings, Greams Road,
Thousand Lights,
Chennai 600 006.

SENTHILKUMAR RAMAMOORTHY,J

rna

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