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W.P.No.10822 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.10822 of 2024
and W.M.P.Nos.11929 & 11930 of 2024

Sanjay Logistics
Rep. by its Proprietor
Mr.Suresh Kumar
1st Floor, 52/1, MNJ Complex
Mannady Street,
Mannady, Chennai 600 001.

...Petitioner

-VS-

The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Muthialpet, Zone I,
Chennai North Division, Chennai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records culminated in the impugned order dated 29.07.2023 in GSTIN: 33BANPS1421H2ZS/2022-23 issued by the respondent and quash the same as illegal.



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For Petitioner : Mr.Vijay Anand

For Respondent : Mr.V.Prashanth Kiran, GA (T)

ORDER

An order in original dated 29.07.2023 is challenged in this writ petition. The petitioner asserts that he is engaged in the business of providing transportation of goods. He asserts that he purchased a car for the purpose of conducting business. In relation thereto, after issuing a show cause notice, the order impugned herein was issued. The petitioner asserts that he did not notice the show cause notice or the order because he does not frequently access the portal.

2. Learned counsel for the petitioner placed on record evidence of payment of amounts payable as per the impugned order. He also submits that such amount excludes the cess component of Rs.2,01,294/-. If provided an opportunity, he submits that the petitioner would be able to contest the demand in



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relation to cess.

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3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He points out that the petitioner was provided sufficient opportunity by way of notice in Form ASMT 10 and a show cause notice. He also points out that a personal hearing was offered in the show cause notice.

4. The petitioner has placed on record proof of payment of a sum of Rs.7,62,630/- on 22.03.2024. As per the impugned order, the total amount payable is Rs.11,72,012/-. Therefore, the petitioner appears to have discharged the entire liability towards tax and interest. In these circumstances, it is just and appropriate that the petitioner be provided an opportunity to contest the tax proposals.

5. For reasons set out above, impugned order dated 29.07.2023 is set aside and the matter is remanded for reconsideration. The petitioner is permitted to submit a reply to



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the show cause notice within *two 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 a fresh order within *three months* from the date of receipt of the petitioner's reply.

6. W.P.No.10822 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.11929 and 11930 of 2024 are closed.

25.04.2024

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

The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Muthialpet, Zone I,
Chennai North Division, Chennai.



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SENTHILKUMAR RAMAMOORTHY,J.

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