



WEB COPY



W.P.No.7352 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7352 of 2024
and W.M.P.Nos.8240 & 8241 of 2024

M/s.Vijay Rice Corporation
Represented by its Proprietor Shri.S.Vijayakumar
No.51/164, 3rd Road,
Leigh Bazaar,
Salem 636 009.

... Petitioner

-VS-

State Tax Officer (ST)
Arisipalayam Circle
Room No.418, Fourth Floor,
Integrated Commercial Taxes Building,
Pitchards Road,
Salem - 636 008.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records and



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quashing the impugned order passed by the respondent bearing
GSTIN 33ACYPV6687J1ZD / 2017-18 dated 15.12.2023 passed by the
respondent.

For Petitioner : Mr.P.Gowtham
for Mr.G.Natarajan

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

ORDER

An order dated 15.12.2023 is impugned primarily on the
ground that the petitioner's reply dated 17.10.2023 was not taken into
consideration.

2. The petitioner is a proprietary concern engaged in trading of
rice and other goods. An audit of the books of account of the
petitioner was undertaken pursuant to an intimation issued in April



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2023. By reply dated 08.05.2023, the petitioner submitted documents in relation to such audit. A show cause notice was issued thereafter by the respondent on 26.09.2023. Such show cause notice was replied to by the petitioner on 17.10.2023. The proceedings culminated in the impugned order dated 15.12.2023.

3. Learned counsel for the petitioner invited my attention to the impugned order and pointed out that the impugned order does not make reference to the petitioner's reply although the petitioner had responded to all eight audit observations, which formed the subject of the show cause notice.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He points out that the impugned order was issued by the State Tax Officer, whereas the petitioner submitted the reply to the office of the Assistant Commissioner. As a result, he submits that the reply was not taken note of.



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5. The petitioner has placed on record the reply. The reply bears the endorsement of the office of the Assistant Commissioner. On perusal of the impugned order, it is noticeable that the petitioner's reply was not taken into account and the tax demand under all eight defects noticed in course of audit were confirmed. Since such order was issued without considering the petitioner's reply, the order is unsustainable.

6. Hence, the impugned order dated 15.12.2023 is quashed and the matter is remanded for re-consideration. The respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within *two months*.



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7. W.P.No.7352 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.8240 and 8241 of 2024 are closed.

21.03.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

State Tax Officer (ST)
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SENTHILKUMAR RAMAMOORTHY,J

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