IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7079 of 2024 and
W.M.P.Nos.7907 & 7908 of 2024

Tvl. Sri Manjunath Agencies,
Represented by its Proprietor Radha Manjunath,
26/4C/A, Gudiyatham Road,
Pallikonda R.F.,
Anaicut TK, Vellore,
Tamil Nadu 635 809. ...Petitioner

Vs.

Deputy State Tax Officer-II,
Vellore (North),
Bharathiyar Salai, Vellore-632 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent order dated 31.12.2023 passed in GSTIN:33AFBPR9697E1Z1/2017-2018 and quash the same.

For Petitioner : Mr.J.Adithya Reddy

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

O R D E R

An assessment order dated 31.12.2023 is challenged primarily on the ground that both the show cause notice and the order were issued on the same date. In relation to returns filed by the petitioner for the year 2017-2018, a notice in Form ASMT 10 was issued on 24.08.2023. After issuing an intimation on 24.08.2023, the show cause notice and impugned order were issued on 31.12.2023.

2. Learned counsel for the petitioner submits that the impugned order is vitiated by not providing a reasonable opportunity to respond to the show cause notice.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, accepts notice for the respondent and submits that the matter may be remanded so as to provide the petitioner a reasonable opportunity.

4. The facts speak for themselves, both the show cause notice and impugned order were issued on 31.12.2023. Undoubtedly, the petitioner was not provided a reasonable opportunity. Hence, the impugned order is unsustainable.

5. Therefore, the impugned order dated 31.12.2023 is quashed and the matter is remanded for reconsideration. The petitioner is permitted to file a reply to the show cause notice within a period of 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh assessment order within a period of two months from the date of receipt of the petitioner's reply. All contentions are left open to the respective parties.

6. The writ petition is disposed of on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

19.03.2024

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

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To

Deputy State Tax Officer-II,
Vellore (North),
Bharathiyar Salai, Vellore-632 001.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

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