IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22.03.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.7559 of 2024
and W.M.P.Nos.8473 & 8476 of 2023

M/s.MD Electric Co,
Represented by its Proprietor
Mr.S.Sethu Kathat
new No.247, Old No.121,
Ground Floor, Thambu Chetty Street,
Parrys Cornor
Chennai-600 001. ... Petitioner

-vs-

The State Tax Officer,
Muthialpet Assessment Circle,
No.317, 3rd Floor,
Elephant Gate Bridge Road,
Chennai - 600 003. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records on the file of the respondent and to quash the impugned order dated 19.10.2023 bearing GSTIN No.33DYOPS0699CIZI/2019-20 passed by the Respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondents : Mr.V.Prasanth Kiran
Government Advocate

ORDER

An assessment order dated 19.10.2023 is assailed by the petitioner. The petitioner is a registered person under applicable GST enactments. Upon the returns of the petitioner being scrutinized, a notice in Form GST ASMT-10 was issued on 29.07.2022. This was followed by a show cause notice dated 26.06.2023. The petitioner replied to such show cause notice on 28.07.2023 seeking a month's time to verify relevant records and submit the required information. The impugned order was issued thereafter on 19.10.2023.

2. Learned counsel for the petitioner invited my attention to the show cause notice and pointed out that the said show cause notice is cryptic and does not contain adequate information as to the nature of mismatch between the GSTR 3B and GSTR 2A returns. He also submits that there was no

response to the petitioner's reply dated 28.07.2023 requesting for one month's time.

3. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that the show cause notice was preceded by a notice in Form GST ASMT-10 and that such notice contained sufficient details for the petitioner to effectively show cause to the subsequent show cause notice.

4. On perusal of both the show cause notice and the summary thereof, it is evident that the said show cause notice is vague and does not contain sufficient particulars to enable the taxpayer to effectively show cause in respect of the proposed tax demand. It is also evident that no personal hearing was offered under the show cause notice and the entry in the relevant column is 'not applicable'.

5. In these circumstances, the impugned order is quashed and the matter is remanded for reconsideration. The respondent is permitted to issue

a fresh show cause with sufficient particulars to enable the petitioner to respond thereto. Further proceedings, if any, shall be undertaken in accordance with law.

6. W.P.No.7369 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

22.03.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

The State Tax Officer,
Muthialpet Assessment Circle,
No.317, 3rd Floor,
Elephant Gate Bridge Road,
Chennai - 600 003.

SENTHILKUMAR RAMAMOORTHY J.

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