IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **10.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.9363 of 2024
and W.M.P.Nos.10378 & 10380 of 2024

National Inspection & Technical Services
Plot No.113, Teleom Nagar, Mathur,
Manali, Chennai 600 068
Rep. by its Proprietor. ... Petitioner

-vs-

The Assistant Commissioner (ST)
Manali Assessment Circle,
Chennai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent leading to issuance of impugned order dated 04.05.2023 vide GSTIN: 33AHDPA3146K2ZQ/2019-2020 and quash the same and direct the respondent to pass order after considering the reply to be filed by the petitioner.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Mr.C.Harsha Raj, AGP (T)

****

ORDER

An order dated 04.05.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. The petitioner asserts that the services of a consultant were engaged for GST compliances. Since the notices and the impugned order were uploaded in the "view additional notices and orders" tab of the GST portal, the petitioner asserts that he was unaware of proceedings until recently.

3. Learned counsel for the petitioner seeks an opportunity to

contest the tax demand on merits by further submitting that the petitioner is willing to remit 10% of the disputed tax demand as a condition for remand.

4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the impugned order was proceeded by an intimation and show cause notice and that the petitioner had sufficient opportunities.

5. On examining the impugned order, it is clear that the tax demand pertains to discrepancy between the petitioner's GSTR 3B return and the auto populated GSTR 2A. It is also evident that such order was issued because the petitioner did not reply to the show cause notice or participate in proceedings. In these circumstances, it is just and appropriate that the petitioner be provided such opportunity albeit by putting the petitioner on terms.

6. Therefore, impugned order dated 04.05.2023 is set aside subject to the condition that the petitioner remits 10% of the disputed

tax demand within a period of ***three weeks*** from the date of receipt of a copy of this order. Within the aforesaid period, the petitioner is permitted to submit a reply to the show cause notice. Upon receipt of the petitioner's reply and upon being satisfied that 10% of the disputed tax demand was received, 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*** from the date of receipt of the petitioner's reply.

7. W.P.No.9363 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.10378 and 10380 of 2024 are closed.

10.04.2024

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

To

The Assistant Commissioner (ST)
Manali Assessment Circle,
Chennai.

SENTHILKUMAR RAMAMOORTHY,J

rna

<u>W.P.No.9363 of 2024</u>
<u>and W.M.P.Nos.10378 & 10380 of 2024</u>

10.04.2024