IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8278 of 2024
and
W.M.P.Nos.9235 & 9237 of 2024

M/s. Selvi Traders,
Rep.by its Proprietor Sri. T. Palani,
2/158, Muthusamy Nagar,
Naripally, Dharmapuri,
Krishnagiri – 636 906. … Petitioner

Versus

The Deputy State Tax Officer – I,
Harur Assessment Circle,
Harur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the respondent in GSTIN : 33AYBPP2075K1ZD/2019-20, and quash the proceedings dated 16.05.2023.

For Petitioner : Mr. B. Raveendran

For Respondent : Mr.V. Prashanth Kiran,
Government Advocate (Tax)

ORDER

In this writ petition, the assessment order dated 16.05.2023 pertaining to assessment period 2019-20 is challenged.

2. The petitioner submits that he was unaware of proceedings because the notice and order were uploaded on the GST portal and the consultant who had been engaged for GST compliances, did not inform him about such proceedings.

3. Learned counsel for the petitioner submits that the matter relates to discrepancies between the GSTR 3B and GSTR 2A returns. He also submits that the entire tax liability was discharged as indicated in the impugned order. He submits that the petitioner be provided an opportunity to contest the demand in relation to penalty.

4. Mr.V. Prashanth Kiran, learned Government Advocate (Tax), accepts notice on behalf of the respondent. He submits that the petitioner was provided several opportunities to contest the tax demand and this is evident on examining the reference section of the impugned order.

5. The impugned order discloses that the entire tax liability was discharged by the petitioner and the order pertains to only penalty. In these circumstances, the petitioner should be provided an opportunity to contest the demand.

6. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand .

7. Therefore, the impugned order is quashed and the matter is remanded for reconsideration subject to the condition that the petitioner remits 10% of the disputed tax demand as agreed to within 15 days 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 a period of two months from the date

of receipt of the petitioner's reply.

7. The Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

26.03.2024
(2/2)

Index : Yes
Speaking Order : Yes
Neutral Citation Case : Yes

klt

To

The Deputy State Tax Officer – I,
Harur Assessment Circle,
Harur.

SENTHILKUMAR RAMAMOORTHY, J.,

klt

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(2/2)