IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.8281 & 8283 of 2024
and
W.M.P.Nos.9240, 9241, 9244 & 9246 of 2024

M/s. Selvi Traders,
Rep.by its Proprietor Sri. T. Palani,
2/158, Muthusamy Nagar,
Naripally, Dharmapuri,
Krishnagiri – 636 906. … Petitioner
(in both W.P's)

Versus

The Deputy State Tax Officer – I,
Harur Assessment Circle,
Harur. ... Respondent
(in both W.P's)

Prayer in W.P.No.8281 of 2024 : 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/2020-21, and quash the proceedings dated 20.07.2023.

Prayer in W.P.No.8283 of 2024 : 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/2021-22, and quash the proceedings dated 20.07.2023.

In both W.P's:

For Petitioner : Mr. B. Raveendran

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

ORDER

By these two writ petitions, assessment orders dated 20.07.2023 pertaining to assessment periods 2020-21 and 2021-22 are 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 orders. 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 orders.

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

6. Therefore, the orders impugned herein are quashed and the matters are remanded to the respondent for reconsideration. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order. Upon receipt thereof, 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. These Writ Petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

26.03.2024
(1/2)

Index : No
Speaking Order : Yes
Neutral Citation Case : No

klt

To

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

SENTHILKUMAR RAMAMOORTHY, J.,

klt

W.P.Nos.8281 & 8283 of 2024
and
W.M.P.Nos.9240, 9241, 9244 & 9246 of 2024

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(1/2)