IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 28.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.8470 of 2024
and W.M.P.Nos.9421 & 9423 of 2024

Tvl. Bharathi Electricals,
Rep. by its Proprietor, Saravanan,
23/79, Elango Street,
Sakthi Nagar, Padi,
Chennai. ... Petitioner

-vs-

The State Tax Officer,
Padi Assessment Circle,
T.S.No.2, Government Farm Village,
Nandanam, Chennai 600 035. ... 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 in GSTIN: 33AAUPS6358M1ZQ / 2017-2018 dated 31.10.2023 and quash the same and consequently direct the respondent to given a opportunity of personal hearing.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.V.Prashanth Kiran, GA (T)

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ORDER

An assessment order dated 31.10.2023 is challenged on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand. The petitioner is engaged in trade of electrical goods. It is also stated that the petitioner was unaware of proceedings culminating in the impugned order until the respondent threatened to initiate coercive action pursuant to the impugned order.

2. Learned counsel for the petitioner submits that the petitioner carries on business on a very small scale and is not proficient in the use of computers. He also points out that 10% of the disputed tax

demand was remitted on 07.03.2024.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that multiple opportunities were provided to the petitioner to contest the tax demand and that the same would be evident from the references in the impugned order. He also submits that he has no instructions as regards the receipt of 10% of the disputed tax demand.

4. The petitioner averred in the affidavit that he carried on trade of electrical goods on a small scale and that his consultant had not brought to his knowledge the initiation of proceedings against him. While this explanation is not wholly convincing since the petitioner is under an obligation to monitor the GST portal on an on going basis, it should not be lost sight of that the tax demand was confirmed without the petitioner being heard. The petitioner has also remitted 10% of the disputed tax demand.

5. Solely for the purpose of providing the petitioner with an opportunity to contest the tax demand, the impugned order is set aside on condition that the receipt of 10% of the disputed tax demand be verified before re-assessment is undertaken. The petitioner is also permitted to submit a reply to the show cause notice within ***fifteen 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 ***two months*** from the date of receipt of the petitioner's reply.

7. W.P.No.8470 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.9421 and 9423 of 2024 are closed.

28.03.2024

rna
Index : Yes / No
Internet : Yes / No

Neutral Citation: Yes / No

To

The State Tax Officer,
Padi Assessment Circle,
T.S.No.2, Government Farm Village,
Nandanam, Chennai 600 035.

SENTHILKUMAR RAMAMOORTHY,J

rna

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