



W.P.No.8490 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 01.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8490 of 2024
and W.M.P.Nos.9436 & 9440 of 2024

M/s.Sathya Furniture,
Represented by Gurunathan Sankar,
Proprietor,
111/4, Cuddalore Main Road,
North Extension, Ammapet,
Salem 636 003.

... Petitioner

-VS-

Deputy State Tax Officer-1,
Salem Bazaar Assessment Circle,
Pitchards Road, Hasthampathy,
Salem-7.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the respondent in GSTIN: 33BJKPS9135A1Z8 dated



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29.12.2023 and connected summary of the order in ZD33A223S700580 dated 30.12.2023 and quash the same as being without jurisdiction and in gross violation of principles of natural justice and hence invalid and illegal.

For Petitioner : Mr.V.Srikanth

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

ORDER

An order dated 30.12.2023 is assailed *inter alia* on the ground that a personal hearing was not provided to the petitioner.

2. As a registered person under applicable GST enactments, the petitioner had filed returns for the assessment period 2017-18. In relation thereto, the petitioner received a show cause notice dated 25.09.2023. Such show cause notice was replied to on 25.11.2023 by



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providing an explanation with regard to the reason for discrepancy between the petitioner's GSTR 1 and GSTR 3B returns. By such reply, the petitioner also requested for a personal hearing.

3. Learned counsel for the petitioner submits that in spite of making a express request for a personal hearing, a personal hearing was not provided before the impugned order was issued. He further submits that the petitioner had explained that there was a closing stock value of Rs.23,10,524/- and capital goods value of Rs.10,10,000/- and that these aspects were not taken into account while issuing the impugned order.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. By referring to the impugned order, he points out that the tax demand was confirmed because the petitioner failed to submit supporting documents in respect of the explanation provided in the reply.



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opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within *two months* from the date of receipt of documents from the petitioner.

7. W.P.No.8490 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.9436 and 9440 of 2024 are closed.

01.04.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

Deputy State Tax Officer-1,
Salem Bazaar Assessment Circle,
Pitchards Road, Hasthampathy,
Salem-7.



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SENTHILKUMAR RAMAMOORTHY,J

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