IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9069 of 2024
and W.M.P.Nos.10081 & 10082 of 2024

Aristo Telemedia Pvt. Ltd.,
Represented by its Authorised Signatory
Mr.D.Ravi, No.103,
First street, Bazullah Road,
T.Nagar, Chennai-600 017. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Pallavaram Assessment Circle,
Room No.305,
Integrated Commercial Taxes Building,
Nandanam, Chennai,
Tamil Nadu – 600 035. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the impugned order dated 30.12.2023 with the reference GSTIN/33AAECC9319H1ZP/2018-2019 in the files of the respondent, quashing the same, and further directing the respondent to de novo adjudicate the matter adhering to the principles of natural justice.

For Petitioner : Mr.S.Ramamurthy

For Respondent : Mrs.K.Vasanthamala,
Government Advocate (T)

<u>O R D E R</u>

By this writ petition, the petitioner challenges an order dated 30.12.2023 relating to assessment period 2018-2019.

2. The petitioner received a show cause notice dated 30.05.2023 *inter alia* in relation to alleged discrepancy between the GSTR 3B returns and the auto-populated GSTR 2A returns. A reply dated 16.10.2023 was issued. The impugned order was issued in these circumstances on 30.12.2023.

3. Learned counsel for the petitioner invited my attention to the reply and pointed out that it was also stated therein that the relevant physical invoice copy had been submitted on 04.07.2023 at the office of the respondent. He further submits that the petitioner has all relevant documents to duly explain the deficiencies noticed in the show cause notice. He seeks another opportunity to place such documents before the respondent so as to effectively contest the tax demand.

4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. By inviting my attention to the impugned order, she points out that the petitioner was provided sufficient opportunities to contest the tax demand by issuing an intimation, show cause notice and at least two reminders.

5. The petitioner's reply dated 16.10.2023 is on record. Such reply is brief and does not appear *prima facie* to address all the issues raised in the show cause notice. On instructions, learned counsel for the petitioner submits that the petitioner is willing to remit 10% of the disputed tax demand as a condition for remand. In the overall facts and circumstances, it is just and appropriate to provide an opportunity to the petitioner by putting the petitioner on terms.

6. For reasons set out above, the impugned order is set aside 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 a period of two weeks from the date of receipt of a copy of this order. The petitioner is also permitted to submit a reply to the show cause notice by annexing all relevant documents during the aforesaid period.

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. The writ petition is disposed of on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

04.04.2024

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

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To

The Assistant Commissioner (ST),
Pallavaram Assessment Circle,
Room No.305,
Integrated Commercial Taxes Building,
Nandanam, Chennai,
Tamil Nadu – 600 035.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

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