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W.P.No.9543 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9543 of 2024
and W.M.P.Nos.10556 & 10558 of 2024

Mr.S.Sivakumar

... Petitioner

-VS-

The State Tax Officer (Inspection-I),
Office of Joint Commissioner (ST)(INTL),
Vellore - 632 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records culminating into Order dated 09.08.2023 bearing GSTIN: 33AZIPS7583D1Z1/2019-20 and quash the same.



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For Petitioner : Mr.Praveen S.Kumaar
for Mr.J.Adithya Reddy

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

ORDER

An order dated 09.08.2023 is challenged primarily on the ground of breach of principles of natural justice. The petitioner is engaged in the business of civil contract work. An intimation and show cause notice were issued to the petitioner in April and May, respectively, in the year 2023. Since these notices were uploaded on the “view additional notices and orders” tab of the GST portal, the petitioner asserts that he was unaware of proceedings.

2. Learned counsel for the petitioner submits that the tax demand pertains to the differences noticed between the petitioner's taxable supply as per the GSTR 3B returns and the return of income



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filed by the petitioner under the Income Tax Act, 1961. If provided an opportunity, learned counsel submits that the petitioner would be in a position to explain the reasons for the difference. On instructions, he submits that the petitioner is willing to remit 10% of the disputed tax demand as a condition for remand. Learned counsel for the petitioner submits that the entire tax demand was discharged by filing Form DRC-03.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. On instructions, he submits that the show cause notice was also communicated to the petitioner by e-mail. He also points out that about three hearing notices were issued to the petitioner before the impugned order was issued.

4. On examining the impugned order, it is evident that the order pertains to discrepancy between the petitioner's GSTR 3B return and the auto populated GSTR 2A and also reconciliation of



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turnover as per the Income Tax return and GSTR 3B return. It is also clear that the tax proposal was confirmed because the petitioner did not reply to the show cause notice. In these circumstances, albeit by putting the petitioner on terms, it is just and necessary that the petitioner be provided an opportunity to contest the tax demand on merits.

5. For reasons set out above, impugned order dated 09.08.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand within *two weeks* from the date of receipt of a copy of this order. Within the aforesaid period, the petitioner is directed 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. Subject to receipt of the petitioner's reply and upon verifying and satisfying himself that the tax demand was discharged, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal



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hearing, and thereafter issue a fresh order within a period of *two months* from the date of receipt of the petitioner's reply.

6. W.P.No.9543 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.10556 and 10558 of 2024 are closed.

10.04.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The State Tax Officer (Inspection-I),
Office of Joint Commissioner (ST)(INTL),
Vellore - 632 001.



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SENTHILKUMAR RAMAMOORTHY,J

rna

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