IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **15.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.9729, 9731, 9732, 9735 & 9737 of 2024
and W.M.P.Nos.10762, 10763, 10764, 10766, 10768, 10769, 10771, 10773, 10774 & 10775 of 2024

Tvl Vela Steels,
Represented by its Partner C.S.Udayakumar,
No.67, Balan Nagar,
Kavundampalayam,
Coimbatore - 641 029. ... Petitioner in all WP's

-vs-

The State Tax Officer (State Tax),
Velandipalayam Circle, Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore - 641 018. ... Respondent in all WP's

PRAYER in W.P.No.9729 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST

DRC-07 bearing reference number ZD330723074760E/2018-19 dated 19.07.2023, issued by the respondent and quash the same.

PRAYER in W.P.No.9731 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD330723074612H/2019-20dated 19.07.2023, issued by the respondent and quash the same.

PRAYER in W.P.No.9732 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD3307230747919/2020-21 dated 19.07.2023, issued by the respondent and quash the same.

PRAYER in W.P.No.9735 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD330523124378I/2020-21 dated 26.05.2023, issued by the respondent and quash the same.

PRAYER in W.P.No.9737 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD330523015037W/2021-22 dated 04.05.2023, issued by the respondent and quash the same.

For Petitioner in all WP's : Mr.S.Durairaj

For Respondent in all WP's : Mrs.K.Vasanthamala, GA

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COMMON ORDER

In these five writ petitions, assessment orders pertaining to five distinct assessment periods are challenged on the ground of failure to provide a reasonable opportunity to the petitioner.

2. The petitioner asserts that all the notices and orders were uploaded on the "view additional notices and orders" tab of the GST portal and that, therefore, the petitioner was unaware of such proceedings.

3. Learned counsel for the petitioner submits that the tax demand pertains to discrepancy between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. He further submits that the petitioner has obtained necessary documents to comply with Circular No.183 in such regard. On instructions, he submits that the petitioner is ready and willing to remit 10% of the disputed tax demand as a condition for remand.

4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. By drawing reference to the impugned order, she points out that multiple opportunities were provided to

the petitioner by way of issuing an intimation, show cause notice and personal hearing notice.

5. On perusal of the orders impugned herein, it is evident that the tax demand pertains entirely to the discrepancy between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. Learned counsel for the petitioner asserts that the petitioner is in a position to produce necessary documents in compliance with Circular No.183. In these circumstances, albeit by putting the petitioner on terms, it is just and necessary to provide another opportunity to the petitioner.

6. For reasons set out above, the orders impugned herein are set aside subject to the condition that the petitioner remits 10% of the disputed tax demand in respect of each assessment period 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 within 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 fresh orders within ***two months*** from the date of receipt of the petitioner's reply.

7. W.P.Nos.9729, 9731, 9732, 9737 and 9735 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.10762, 10763, 10764, 10766, 10768, 10769, 10771, 10773, 10774 and 10775 of 2024 are closed.

15.04.2024

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

To

The State Tax Officer (ST), Velandipalayam Circle, Commercial Tax Building, Dr.Balasundaram Road, Coimbatore - 641 018.

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.9729, 9731, 9732, 9737 & 9735 of 2024
and W.M.P.Nos.10762, 10763, 10764, 10766, 10768, 10769, 10771, 10773, 10774 & 10775 of 2024

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