



WEB COPY



W.P.No.9701 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9701 of 2024 and
W.M.P.Nos.10724 & 10726 of 2024

AP Studio Enterprises,
Represented by the Proprietor,
Mr.Subramani Eswaran Narsingapuram,
Shop No.3, Door No.1, Ellis Road,
Anna salai, Chennai-600 002.

...Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Chepauk Assessment Circle,
Integrated Buildings for Commercial Taxes,
II floor, Room No.203/248,
Government Farm Village,
Nandanam, Chennai-600 035.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records from the file of the respondent in impugned order in Reference No.ZD331223261609G dated 29.12.2023 passed for the Tax period July 2017-March 2018 and quash the same as erroneous on facts and violative of principles of natural justice.



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For Petitioner : Mr.B.Sivaraman
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

An order dated 29.12.2023 is challenged in this writ petition. The petitioner received a show cause notice dated 29.09.2023. The said show cause notice was replied to on 16.10.2023 by stating that the reason for discrepancy between the GSTR 3B return of the petitioner and the auto-populated GSTR 2A was the belated filing of GSTR 1 by the supplier in respect of one invoice. The petitioner states that he was unable to upload the reply on the portal. The order impugned herein was issued in the said facts and circumstances.

2. Learned counsel for the petitioner referred to the above mentioned reply and also to the certificate obtained from the supplier and the Chartered Accountant of the supplier. He also submits that a rectification petition was filed by enclosing all these documents, but the same was rejected recently.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader,



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appears on behalf of the respondent. With reference to the impugned order, he submits that the petitioner was provided a reasonable opportunity to contest the tax demand and failed to submit a reply through the GST portal.

4. The petitioner has placed on record a certificate dated 31.10.2023 from Fivestar Impex India Private Limited stating that the supply was made under invoice dated 01.11.2017. A certificate from Prabhakaran & Associates, Chartered Accountant is also on record. The said certificate provides the details of invoice dated 01.11.2017 for a total value of Rs.18,82,000/-. The e-mail dated 18.10.2023 is also on record. These documents were not taken into account while issuing the impugned order. For such reason, the order impugned herein calls for interference.

5. Therefore, the order dated 29.12.2023 is set aside and the matter is remanded to the respondent for reconsideration. The petitioner is permitted to submit a reply to the show cause notice within 15 days from the date of receipt of a copy of this order by enclosing all relevant documents. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and



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thereafter issue a fresh order within two months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

12.04.2024

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

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To

The Assistant Commissioner (ST)(FAC),
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SENTHILKUMAR RAMAMOORTHY,J.



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