IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9770 of 2024
and
W.M.P.Nos.10804 & 10805 of 2024

Tvl.DQ Engg. & MNT Solution,
Rep.by its proprietor Mr. G. Arun,
510, MIG, NH-1, Maraimalai Nagar,
Ottakuthar Street,
Chengalpattu – 603 209. ... Petitioner

Versus

The State Tax Officer (ST),
Maraimalai Nagar Assessment Circle,
4/109, Second floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned order in FORM DRC-07 bearing reference GSTIN 33ATBPA3894N1ZJ/2017-18 dated 25.10.2023 of the respondent and quash the same and further direct the respondent to pass a fresh speaking order after providing an opportunity of personal hearing and for production of supporting documents.

For Petitioner : Mr. E. Sathiyaraj

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

ORDER

An order dated 25.10.2023 is challenged on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. The petitioner states that he has duly discharged the tax liability for the financial year 2017-18, including in respect of a sum of Rs.1,77,783.92/-, which was paid in September 2018. By further asserting that he was unaware of proceedings culminating in the impugned order, the present writ petition was filed.

3. Learned counsel for the petitioner invited my attention to a screen shot of the petitioner's GSTIN portal in respect of financial year 2018-19. He points out that the discrepancy between the turnover as per the GSTR-3B and as per GSTR-1 was recognized and consequential tax liability was discharged by the petitioner. With reference to the impugned order, learned

counsel points out that no reasons were assigned for confirming the tax demand.

4. Mrs. K. Vasanthamala, learned Government Advocate, accepts notice for the respondent. She points out that the tax liability pertains to financial year 2017-18, whereas the document relied upon by the petitioner pertains to financial year 2018-19.

5. On perusal of the GSTIN portal of the petitioner in respect of the financial year 2018-19, it appears *prima facie* that the petitioner discharged liability in respect of discrepancy between the GSTR-3B and GSTR-1 returns. It also appears *prima facie* that the amount tallies with the tax demand confirmed under the impugned order. In these circumstances, it is just and necessary that the matter be reconsidered by the respondent.

6. In order to facilitate such reconsideration, the order impugned herein is set aside and the matter is remanded to the respondent for reconsideration. The petitioner is also permitted to submit a reply to the show cause notice within two weeks from the date of receipt of a copy of this order. Upon receipt thereof, 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. W.P.No.9770 of 2024 is disposed of with the above terms without any costs. Consequently, the connected miscellaneous petitions are also closed.

15.04.2024

Index : No
Speaking Order : Yes
Neutral Case Citation: No

klt

To

The State Tax Officer (ST),
Maraimalai Nagar Assessment Circle,
4/109, Second floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

SENTHILKUMAR RAMAMOORTHY,J

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