IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

WP.No.10626, 10628, 10640, 10642, 10644 and 10646 of 2024
WMP.Nos.11727, 11729, 11731 to 11734,
11738, 11739, 11741 to 11743 and 11745 of 2024

Tvl.Bhavani Agencies
represented by its Proprietor Selaram
Coimbatore 641026 Petitioner-All WPs

Vs

The Assistant Commissioner (ST)
R.G.Street Assessment Circle,
Coimbatore 641018 Respondent-All WPs

Prayer:- WP.No.10626 of 2024 has been filed, under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records relating to the impugned order, dated 20.03.2023, in Form GST DRC-07, bearing Ref.No.ZD3303230966848/2017-18, issued by the Respondent and to quash the same. WP.Nos.10628, 10640, 10642, 10644 and 10646 of 2024 have been filed, for the reliefs, as stated thereon.

For Petitioner : Mr.G.Derrick Sam

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

ORDER

1. Orders in original dated 20.03.2023 and 21.06.2023 in respect of six assessment periods are challenged in these Writ Petitions on the ground of breach of principles of natural justice.

2. The Petitioner is engaged in retail business in consumer products. The Petitioner was a dealer under the Tamil Nadu Value Added Tax Act, 2006

and migrated to the GST regime upon entry into force thereof. Since the Petitioner's GST registration was cancelled with effect from 01.08.2022, it is stated that the Petitioner was unaware of proceedings culminating in the impugned orders. According to the Petitioner, he became aware of the said proceedings only upon the bank attachment being brought to his notice. These Writ Petitions were filed in the said facts and circumstances.

3. Learned counsel for the Petitioner submits that the show cause notice and the impugned orders were sent to the wrong address, i.e. No.212, Ground Floor, RG Street, Coimbatore, instead of the correct address being No.212, Hanumantharayan Kovil Street, RG Street, Coimbatore 641001. In support of his contention, he placed on record invoices indicating the correct address and the statement relating to the Petitioner's current account in the Lakshmi Vilas Bank. Therefore, he seeks an opportunity to contest the tax demand on merits.

4. Mr.V.Prasanth Kiran, learned Government Advocate, appears on behalf of the Respondent. Apart from uploading the show cause notices and the orders on the GST portal, he submits that the impugned orders were sent to the registered place of business and registered residential address of the Petitioner. Therefore, he contends that the Petitioner cannot complain of the breach of principles of natural justice.

5. The Petitioner has placed on record proof of its place of business. The address mentioned in the invoices tallies with the address, which the Petitioner claims is the correct address. Admittedly, the GST registration of

the Petitioner was cancelled with effect from 01.08.2022. Consequently, the explanation that the Petitioner did not access the GST portal is not devoid of merit. Under these circumstances, the interest of justice warrants that the Petitioner be provided an opportunity to contest the tax demand on merits by putting the Petitioner on terms.

6. On instructions, learned counsel for the Petitioner submits that the Petitioner agrees to make payment of 10% of the disputed tax demand in respect of each assessment period.

7. In the above facts and circumstances, the impugned orders are set aside on condition that the Petitioner remits 10% of the disputed tax demand in respect of each assessment period within two weeks from the date of receipt of a copy of this order. The Petitioner is also permitted to submit a reply to the respective show cause notice within the aforesaid period. Upon receipt of such reply and upon being satisfied that 10% of the disputed tax demand for each assessment year was received, the Respondents are directed to provide a reasonable opportunity to the Petitioner, including a personal hearing, and thereafter issue fresh orders, within a period of three months from the date of receipt of reply of the Petitioner.

8. With the above directions and terms, these Writ Petitions are disposed of. No costs. Consequently, the connected MPs are closed.

29.04.2024

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking
Srcm

SENTHILKUMAR RAMAMOORTHY, J.

Srcm

To

1. The The Assistant Commissioner (ST), R.G.Street Assessment Circle, Coimbatore 641018

WP.No.10626, 10628, 10640,
10642, 10644 and 10646 of 2024

29.04.2024