IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **18.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.10480 of 2024
&
WMP Nos.11479 & 11481 of 2024

M/s.Vasantha Mayil Silks & Readymades,
Rep. By its Partner V.Muthusuresh Kumar,
No.289, Main Road, Nathakkadaiyur,
Kangayam TK,
Tirupur-638 108. ... Petitioner

-vs-

The Assistant Commissioner,
Vellakovil, Tirupur III,
Tirupur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records of the Respondent herein in its Impugned Order passed by the Respondent in Order in GSTIN No.:33AAKFV8944N1ZC bearing a Ref. No.ZD331223287750H dated 31.12.2023 for the tax period July 2017 to March 2018 along with consequential order in Form GST DRC – 07 dated 31.12.2023 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)

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ORDER

The order in original dated 31.12.2023 is challenged in this writ petition.

2. The petitioner states that an inadvertent error was committed by filling in details in column 4(3) of the GSTR-3B return instead of column 4(5) thereof. Upon scrutiny of the petitioner's returns, the petitioner received a notice in Form GST ASMT-10. However, such notice did not contain the annexure referred to therein, wherein the discrepancies were intended to be set out. After issuing a show cause notice dated 29.09.2023, the order impugned herein was issued.

3. Learned counsel for the petitioner submits that the issuance of an intimation in Form GST DRC-01A was mandatory at the relevant point of time, but that such intimation was not provided. He

also points out that both the show cause notice and the impugned order are in summary form and do not contain any details.

4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She points out that the petitioner should have appeared before the respondent on receipt of the show cause notice and explained the error committed while filing the return in GSTR-3B.

5. On perusal of notice in Form GST ASMT-10, it is noticeable that there is no annexure thereto. Likewise, the show cause notice and the impugned order are in summary form and the detailed show cause notice and order are not available. It appears that such detailed show cause notice and order were not uploaded on the portal. In these circumstances, the impugned order cannot be sustained.

6. Therefore, the impugned order dated 31.12.2023 is set aside by leaving it open to the respondent to initiate proceedings in

accordance with law.

7. W.P.No.10480 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

18.04.2024
(1/3)

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner,
Vellakovil, Tirupur III,

Tirupur.

SENTHILKUMAR RAMAMOORTHY,J

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(1/3)