IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **30.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

**W.P.No.11430 of 2024**
**and W.M.P.Nos.12538 & 12539 of 2024**

M/s.Venew Decors,
Represented by its Proprietor,
B-1 Prince Towers,
Door No.94-113, Purasaivakkam High Road,
Kilpauk, Chennai 600 010. ... Petitioner

-vs-

1.The Deputy State Tax Officer-II,
Ayanavaram Assessment Circle,
F/50, Third Floor, First Avenue,
Anna Nagar East, Chennai 600 102.

2.The Manager,
South India Bank,
Kellys Branch,
Prince Towers,
No.94, Purasaivakkam High Road,
Kellys, Chennai 600 010. ... Respondents

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the first respondent in his proceedings in GSTIN: 33AKDPR4992B1Z6/2018-19, quash the assessment order dated 23.08.2023 issued passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent 1 : Mr.V.Prashanth Kiran, GA (T)

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**ORDER**

An assessment order dated 23.08.2023 is challenged in this writ petition. The petitioner asserts that his GST registration was cancelled on 25.09.2019. In these circumstances, he states that he was shocked to be informed by his banker that his savings bank account was attached. Thereafter, he came to know about the impugned order. The present writ petition is filed in the said facts and circumstances.

2. Learned counsel for the petitioner submits that the petitioner had no reason to monitor the GST portal in view of the cancellation of the GST registration. On instructions, he submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand. He therefore seeks another opportunity to contest the tax demand on merits.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the first respondent. On instructions, he states that the show cause notice and personal hearing notices were not only uploaded on the GST portal but also communicated to the petitioner by e-mail and by text message on the mobile.

4. The petitioner has stated categorically in the affidavit that the GST registration was cancelled on 25.09.2019. In those

circumstances, it is reasonable that the petitioner would not monitor the GST portal continually. Nonetheless, in view of the submission of learned Government Advocate that the notice and order were also communicated by e-mail, it is just and appropriate that the petitioner be provided an opportunity by putting the petitioner on terms.

5. For reasons set out above, impugned order dated 23.08.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand as agreed to within a maximum period of ***two weeks*** from the date of receipt of a copy of this order. Within the said period the petitioner is also permitted to submit a reply to the show cause notice. Upon receipt thereof and upon being satisfied that 10% of the disputed tax demand was received, the first respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of ***three months*** from the date of receipt of the petitioner's reply. In view of the assessment order being set aside,

the bank attachment is raised.

6. W.P.No.11430 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.12538 and 12539 of 2024 are closed.

**30.04.2024**

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

**To**

1.The Deputy State Tax Officer-II,
Ayanavaram Assessment Circle,
F/50, Third Floor, First Avenue,
Anna Nagar East, Chennai 600 102.

2.The Manager,
South India Bank,
Kellys Branch,
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**SENTHILKUMAR RAMAMOORTHY,J**

rna

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