IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **03.06.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.11589 of 2024 and
W.M.P.Nos.12684 & 12686 of 2024

M/s.Amici Design Private Limited,
Represented by its Director,
No.20/43, Kasthuri Rangan Road,
Alwarpet, Chennai-600 018. ... Petitioner

-vs-

The State Tax Officer,
Alwarpet Assessment Circle,
No.207, 2nd floor, Integrated Commercial Taxes
and Registration Building,
Nandhanam, 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 of the respondent in order dated 19.07.2023 in GSTIN 33AASCA36411C1Z0/2019-2020 and quash the same as illegal, arbitrary and in violation of principles of natural justice.

For Petitioner : Ms. C.Rekhakumari

For Respondent : Mrs.K.Vasanthamala, Govt. Adv. (T)

ORDER

An order in original dated 19.07.2023 is assailed on the ground that amounts paid by the petitioner towards tax and interest were not taken into consideration and on the ground that a reasonable opportunity was not provided.

2. Upon perusal of returns filed by the petitioner, a notice in Form ASMT 10 was issued to the petitioner on 11.03.2023. By reply dated 26.04.2023, the petitioner agreed to reverse Input Tax Credit (ITC) to the extent of Rs.66,920/- each towards CGST and SGST. Thereafter, a show cause notice dated 22.05.2023 was issued to the petitioner. The petitioner did not reply thereto. The impugned order was issued in these facts and circumstances.

3. Learned counsel for the petitioner referred to the reply to the notice in Form ASMT 10 and to the payment receipt in respect of payment of tax along with interest. She also pointed out that Form GST DRC-03 in respect of such payment was subsequently uploaded on 19.07.2023.

4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice on behalf of the respondent. She points out that the petitioner did not upload Form GST DRC-03 until after the impugned order was issued. She further submits that the entire tax liability was not discharged by the petitioner.

5. On perusal of the impugned order, it is evident that the respondent did not take into consideration the payment made by the petitioner under payment receipt dated 06.05.2023. Consequently, the impugned order requires reconsideration.

6. For reasons set out above, the impugned order dated 19.07.2023 is set aside and the matter is remitted for reconsideration. The petitioner is permitted to submit a reply to the show cause notice dated 22.05.2023 within a period of 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 three months from the date of receipt of the petitioner's reply.

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

03.06.2024

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

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To

The State Tax Officer,
Alwarpet Assessment Circle,
No.207, 2nd floor, Integrated Commercial Taxes
and Registration Building,
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SENTHILKUMAR RAMAMOORTHY,J

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