IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.09.2024

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No. 12322 of 2024
and
WMP Nos.13425 & 13427 of 2024

Rice Lake Weighing Systems India Ltd,
Rep. by Finance Manager Karthikeyan KP
Plot No.A/27/1, SIPCOT Industrial Growth Centre,
Mathur Village & Post Oragadam,
Sriperumbudur Taluk,
Kancheepuram District 602 105. ... Petitioner

Vs.

The State Tax Officer,
Oragadam Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram,
Nazrethpettai, Chennai 600 123. ... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in of Order bearing No. GSTIN: 33AAJCS7011H1ZJ/2017-18 dated 30-12-2023 and the Summary of Order in Form GSTR DRC-07 ZD331223280992C dated 30.12.2023 passed by the Respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

ORDER

Challenge in this Writ Petition is to the impugned order dated 30.12.2023.

2. Based upon the objections/defects (17 in number) pointed out by the Audit Department pertaining to assessment year 2017-18, the respondent issued a show cause notice on 27.09.2023, proposing to demand tax in respect of said 17 defects. The petitioner submitted a detailed reply along with required documents on 27.10.2023 with reference to all 17 defects. The respondent passed order 19.12.2023, wherein, while dropping 12 defects, confirmed the 4 defects including the one relating to alleged mismatch between GSTR -3B and GSTR-2A and proposed to demand tax of Rs.24,95,172.42. Since the respondent passed the said order without providing personal hearing, the petitioner approached this Court by filing a

Writ Petition in W.P.No,7855 of 2024, which came to be disposed of by this Court vide order dated 19.12.2023, wherein, while setting aside the order dated 19.12.2023 passed by the respondent, remanded the matter to the respondent to pass orders afresh after granting personal hearing to the petitioner.

3. Pursuant to the same, now the respondent issued a show cause notice dated 01.08.2023, alleging mismatch between GSTR-3 and GSTR-2A and once again demanded tax of Rs.24,95,172/-. The petitioner gave reply dated 14.08.2023 and explained that credit of ITC was rightly taken and thus reconciled the figures between GSTR-3B and GSTR-2A.

4. However, the respondent passed the present impugned order dated 30.12.2023, confirming the very same demand of Rs.24,95,172.42 along with interest and penalty, totalling to Rs.53,14,647.50/-. Aggrieved by the same, the petitioner has come forward with the present Writ Petition.

5. Mr.Joseph Prabakar, learned counsel appearing for the petitioner would submit that the respondent has raised the very same defect, namely, mismatch between GSTR-3B and GSTR-2A pertaining to the assessment year 107-18 and once again demanded the tax of Rs.24,95,172/-. He pointed

that this demand is noting but duplication of the very same demand made earlier, which is impermissible for the respondent to raise the same. Hence, the learned seeks to set aside the said order.

6. Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondent would submit that the issues are already subject matter of the assessment order dated 19.12.2023 and the said order was set aside by this Court and remanded the matter for reconsideration and as now again the impugned order on the very same issue has been passed and hence, he would urge this Court that the matter may be remanded to the respondent for reconsideration.

7. A perusal of the impugned order, dated 30.12.2023 would reveal that the respondent has once again confirmed the very same demand which was already demanded vide order dated 19.12.2023 on the similar defect, which is nothing but overlapping the earlier issue and it was the subject matter of W.P.No.7855 of 2023, which was disposed of by this and remanded the matter for fresh consideration while setting aside the earlier impugned assessment order dated 19.12.2023.

8. In view of the same, and particularly, the issues which were covered and overlapping with the assessment order passed dated 19.12.2023 which was already set aside by this Court, this Court is inclined to set aside the present impugned assessment order dated 30.12.2023 and remanded the matter for reconsideration. The respondent is directed to reconsider this matter and pass orders afresh after affording an opportunity of personal hearing to the petitioner.

9. This Writ Petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

04.09.2024

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Index : Yes/No
Speaking order:Yes/No
Neutral Citation:Yes/No

To

The State Tax Officer,
Oragadam Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram,
Nazrethpettai, Chennai 600 123.

KRISHNAN RAMASAMY, J.

KKN

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