IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **11.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.13506, 13516 & 13528 of 2024
and W.M.P.Nos.14673, 14676, 14679, 14666, 14667 & 14671 of 2024

Tvl. Ferrosco Industries Private Limited,
GSTIN/ID: 33AADCF0362Q2Z1,
Represented by its Managing Director Vibin Subramani,
S.F.No.191/3A, B, Kurichi Village, New Town, LIC Colony,
SIDCO Post, Coimbatore – 641 021.
... Petitioner in all WP's

-vs-

The State Tax Officer,
Kuniyamuthur Circle, Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent in all WP's

PRAYER in W.P.No.13506 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST

DRC 07 bearing Reference No: ZD3310231802313/2017-18 dated 28.10.2023 issued by the respondent and quash the same.

PRAYER in W.P.No.13516 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing Reference No: ZD3308231857707/2018-19 dated 31.08.2023 issued by the respondent and quash the same.

PRAYER in W.P.No.13528 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing Reference No: ZD331123169542N/2017-18 dated 27.11.2023 issued by the respondent and quash the same.

For Petitioner in all WP's : Mr.G.Derrick Sam

For Respondent in all WP's : Mr.V.Prasanth Kiran, GA (T)

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COMMON ORDER

In these three writ petitions, two assessment orders pertaining to assessment period 2017-18 and one assessment order pertaining to assessment period 2018-19 are challenged on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand on merits. By asserting that the show cause notice and the impugned orders were uploaded on the "view additional notices and orders" tab of the GST portal and not communicated to the petitioner through any other mode, the present writ petitions were filed.

2. Learned counsel for the petitioner submits that the tax proposal pertains to a mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A and that the petitioner would be able to explain the same if provided an opportunity. On instructions, he submits that the petitioner agrees to remit 10% of the disputed tax demand in respect of each assessment as a condition for

remand.

3. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that the orders impugned herein were preceded by an intimation, show cause notice and personal hearing reminders.

4. On perusal of orders impugned herein, it is evident that the tax proposals, which pertained to a mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A, were confirmed because the petitioner did not reply to the show cause notice or participate in the personal hearing. In these facts and circumstances, the interest of justice warrants that the petitioner be provided an opportunity to contest the tax demand on merits, albeit by putting the petitioner on terms.

5. For reasons aforesaid, orders impugned herein are set aside on condition that the petitioner remits 10% of the disputed tax

demand pertaining to each assessment within ***two weeks*** from the date of receipt of a copy of this order. Within the aforesaid period, the petitioner is permitted to submit a reply to the respective show cause notice. Upon receipt of such reply and on being satisfied that 10% of the disputed tax demand in respect of each assessment was received, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh assessment orders within ***three months*** from the date of receipt of the petitioner's reply.

6. W.P.Nos.13506, 13516 and 13528 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.14673, 14676, 14679, 14666, 14667 and 14671 of 2024 are closed.

11.06.2024

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

To

The State Tax Officer,
Kuniyamuthur Circle, Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

SENTHILKUMAR RAMAMOORTHY,J

rna

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