



W.P.No.14975 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 18.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.No.14975 of 2024
and W.M.P.Nos.16260 & 16261 of 2024

Deva Enterprises,
Represented by its Proprietor,
Mr.Ghewaram, TS No.34, Industrial Estate,
Guindy, Chennai 600 032.

... Petitioner

-vs-

The Assistant Commissioner (ST),
Guindy Assessment Circle,
Room No.255, Second Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam,
Chennai 600 035.

... Respondent

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 respondent in Reference Number: ZD331223187018K/2017-18 dated 23.12.2023 and quash the same as arbitrary, illegal.



W.P.No.14975 of 2024

WEB COPY For Petitioner : Mr.S.Ramanan

For Respondent : Mr.C.Harsha Raj, AGP (T)

ORDER

An order in original dated 23.12.2023 is challenged on the ground that such order is unreasoned. Pursuant to show cause notice dated 30.09.2023, proceedings were initiated against the petitioner in respect of the mismatch between the petitioner's GSTR 3B and the auto populated GSTR 2A. The petitioner submitted reply dated 19.12.2023, wherein it was stated that the petitioner migrated to a new GST number on account of difficulties in using the original number.

2. Learned counsel for the petitioner submits that the impugned order was issued one day after issuing reminder 3 and that the petitioner's reply was not taken into consideration.



W.P.No.14975 of 2024

WEB COPY

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He points out that the petitioner was not entitled to avail of ITC which was reflected in a different GST number.

4. On examining the impugned order, it is noticeable that the petitioner's reply was extracted. Thereafter, the assessing officer merely recorded that the reply is not acceptable and that the liability is confirmed. Since the conclusion is not supported by reasons, the impugned order is unsustainable.

5. Hence, impugned order dated 23.12.2023 is set aside and the matter is remanded for re-consideration. 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 a copy of this order.



W.P.No.14975 of 2024

WEB COPY 6. W.P.No.14975 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.16260 and 16261 of 2024 are closed.

18.06.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Assistant Commissioner (ST),
Guindy Assessment Circle,
Room No.255, Second Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam,
Chennai 600 035.



WEB COPY



W.P.No.14975 of 2024

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.No.14975 of 2024
and W.M.P.Nos.16260 & 16261 of 2024

18.06.2024