IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.05.2024

CORAM

THE HON'BLE MR. JUSTICE N. SENTHILKUMAR

W.P. No. 13631 of 2024
and
W.M.P. No. 14790 of 2024

Mr. Paramasivam Elancheliyan,
Proprietor of M/s. Adaptek Automation Technology,
#13 F3, II Floor, II Main Road,
Nehru Nagar, Adyar, Chennai,
Tamil Nadu: 600020 ... Petitioner

-vs-

The Commercial Tax Officer, (ST) (FAC),
Adyar South III Assessment Circle,
Chennai South, Tamil Nadu ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Impugned Assessment Order in ZD330424229112Y dated 29.04.2024 and uploaded along with the summary of Order in DR07 passed under Section 73 of the CGST/TNGST Act, 2017, for tax period 2018-19, from the files of the respondent herein, and to quash the same.

For Petitioner : M/s. Aparna Nandakumar

For Respondent : M/s. Vasanthamala
Government Advocate

ORDER

The Writ Petition filed challenging the Impugned Assessment Order passed by the respondent vide Proceeding dated 29.04.2024, which was uploaded along with the summary of Order in DRC07 passed under Section 73 of the CGST/TNGST Act, 2017 for tax period of 2018-19.

2. The submission of the writ petitioner is that the Writ petitioner had originally received Intimation Notice from the respondent dated 30.08.2023 for scrutiny of the returns for the tax period. The petitioner has furnished a Reply to the above said Intimation Notice dated 23.09.2023 and Pre-Show Cause Notice dated 14.12.2023. The petitioner again on 13.02.2024 had given another reply along with requisite documents and the writ petitioner also given a reply to the show cause notice on 18.03.2024 and again on 04.04.2024.

3. The learned counsel for the petitioner would submit that the Authorities has not considered the reply given in person on 23.09.2023 on the explanation offered by the petitioner herein. The learned counsel also pointed out that if the matter is remitted to the Authorities, the Authority may consider the objections along with requisite documents.

4. The learned counsel appearing for the respondent has also informed to this Court that if the matter is remitted to the Authorities, the same may be considered. The learned counsel would further contend that the Impugned Assessment Order dated 29.04.2024 which refers to the personal hearing and reminder was sent by them.

5. The learned counsel for the petitioner would contend that if the matter is remanded to the Authority concerned for fresh consideration, the documents which was submitted by the petitioner will be placed before the Competent Authority for fresh consideration for which, there are no serious objections from the learned counsel for the respondent.

6. In view of the same, the Impugned Assessment Order in ZD330424229112Y dated 29.04.2024 is hereby set aside. The petitioner is directed to approach the respondent along with relevant documents within a period of two weeks from the date of receipt of a copy of this Order. The respondent shall consider the same and pass appropriate Order taking into account the explanation given by the petitioner along with relevant documents within a period of four weeks from the date of

receipt of a copy of this Order. The petitioner shall be given personal hearing before passing any Order.

7. With the above observation, the Writ Petition stands disposed of. No costs. Consequently, the connected miscellaneous petition stands closed.

15.05.2024
(1/2)

ssi
Index : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No

To

The Commercial Tax Officer, (ST) (FAC),
Adyar South III Assessment Circle,
Chennai South, Tamil Nadu.

N.SENTHILKUMAR,J.,

ssi

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