IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.05.2024

CORAM :

THE HONOURABLE MR.JUSTICE P.B.BALAJI

W.P No.13887 of 2024
and
WMP. Nos.15067 & 15068 of 2024

Shree Guru Engineering,
Rep. by its Proprietor N.Kathiravan,
44B, Electrical Industrial Estate,
Kakkalur, Tiruvallur,
Tamil Nadu – 602 002.

.. Petitioner

Vs.

State Tax Officer (FAC),
Tiruvallur Assessment Circle,
4/109, Integrated Goods and Service Taxes Building,
2nd Floor, Chennai -Bangalore Highway,
Nazarthpettai, Chennai -123.

..Respondent

PRAYER : Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the respondent in ZD3312232777682 and quash the order dated 30.12.2023.

For Petitioner	:	Hema Muralikrishnan
For Respondent	:	Mrs.K.Vasanthamala, Government Advocate

ORDER

The writ petitioner seeks to quash the order dated 30.12.2023 passed by the respondent in ZD3312232777682.

2. Heard Mrs.Hema Muralikrishnan, learned counsel for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate for the respondent.

3. The petitioner is a registered dealer, who effects purchases from registered dealers on payment of tax. According to the petitioner, the suppliers of the petitioner have reflected their supplies to the petitioner in the Form GSTR 3B Returns and the same are duly reflected in the relevant Form GSTR 2A of the petitioner. However, in respect of the Assessment Year 2017-18, the petitioner, by mistake, had mentioned its eligible ITC under Column 4(A)(3) of the GSTR 3B Return instead of mentioning under Column 4(A)(5).

4. Mrs.Hema Muralikrishnan, learned counsel for the petitioner would invite my attention to the show cause notice dated 28.09.2023, where the petitioner has been called upon to submit a reply by

27.10.2023 and in the very same show cause notice, the date of personal hearing is mentioned as 18.10.2023, even prior to the date, the petitioner was called upon to submit a reply. Thus, the procedure adopted by the respondent is clearly violative the principles of natural justice. In view of the above, I am inclined to allow the Writ Petition.

5. Accordingly, this Writ Petition is allowed and the order passed by the respondent in ZD3312232777682 dated 30.12.2023 is set aside and remitted back to the respondent for fresh hearing, in accordance with law, after hearing the objections of the writ petitioner. The entire exercise shall be completed within a period of twelve weeks from today. Consequently, connected miscellaneous petitions are closed. No costs.

22.05.2024

Internet : Yes/No
Index: Yes/No
Neutral Citation: Yes/No
Speaking Order: Yes/No
rkp

P.B.BALAJI, J.,

rkp

To

State Tax Officer (FAC),
Tiruvallur Assessment Circle,
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