IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 15.07.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.14042 of 2024
and W.M.P.Nos.15221 & 15223 of 2024

M/s.Sri Sakthi Traders rep. By
Its Proprietor Sri.S.Arunachalam
No.19-E, Salem Main Road,
Uthangarai, Krishnagiri 635 207. ... Petitioner

-vs-

The Deputy State Tax Officer-1,
Harur Assessment Circle,
Harur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari to call for the records of the respondent in GSTIN:33AENPA8456K1Z8/2017-18 and quash the proceeding dated 01.04.2024 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs.K.Vasanthamala, GA (T)

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ORDER

An order in original dated 04.01.2024 is challenged in this writ petition on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. By asserting that the show cause notice and other communications were uploaded on the "View Additional Notices and Orders" tab on the GST portal and that the petitioner was unaware of such proceedings, the present writ petition was filed.

3. Learned counsel for the petitioner submits that GST compliances were entrusted to a consultant and that the said consultant was unaware of proceedings because all communications were uploaded on the "View Additional Notices and Orders" tab on the GST portal. He also points out that the total tax liability was discharged by filing Form GST DRC-03 on 20.01.2024.

4. Ms.K.Vasanthamala, learned Government Advocate, who

appears on behalf of the respondent, submits that principles of natural justice were complied with by issuing intimation dated 18.07.2023, show cause notice dated 27.09.2023 and by offering personal hearings on three dates.

5. On examining the impugned order, it is evident that the tax proposal was confirmed on account of not receiving a reply from the taxpayer. The petitioner/taxpayer has placed on record evidence that the entire tax liability was discharged. The order indicates that 100% penalty was imposed. By taking note of the payment made earlier and the assertion that the petitioner could not participate on account of not being aware of proceedings, it is just and appropriate that the matter be remanded for reconsideration.

6. For reasons aforesaid, the impugned order dated 04.01.2024 is set aside and the matter is remanded for reconsideration. The petitioner is permitted to submit a reply to the show cause notice

within fifteen days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of ***three months*** from the date of receipt of the petitioner's reply.

7. W.P.No.14042 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.15221 & 15223 of 2024 are closed.

15.07.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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To

The Deputy State Tax Officer-1,
Harur Assessment Circle,
Harur.

<u>SENTHILKUMAR RAMAMOORTHY,J</u>

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W.P.No.14042 of 2024
and W.M.P.Nos.15221 & 15223 of 2024

15.07.2024