IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **13.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.14685 of 2024
and W.M.P.Nos.15937 & 15939 of 2024

Tvl. Sri Sai Enterprises,
Represented by its Proprietor S.P.Ravichandran,
No.16, C.I.T.Colony, 1st Street,
Mylapore, Chennai
Tamilnadu 600 004.
GSTIN: 33ALPPR0372L1ZP ... Petitioner

-vs-

Deputy Commercial Tax Officer – II,
O/o. Deputy State Tax Officer,
Mylapore Assessment Circle,
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 on the file of the respondent in its impugned proceedings of the respondent order for the assessment year 2018-19 in GSTIN: 33ALPPR0372L1ZP / 2018-2019 dated 10.04.2024 along with the consequential DRC 07 order bearing Ref No. ZD330424078819Z dated 10.04.2024 and quash the same.

For Petitioner : Mrs.R.Hemalatha

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

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ORDER

An order in original dated 10.04.2024 is assailed on the ground of breach of principles of natural justice. By asserting that the petitioner was unaware of proceedings culminating in the impugned order, the present writ petition was filed.

2. Learned counsel for the petitioner submits that the tax proposal relates to mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. She further submits that

the petitioner has obtained the requisite certificate in terms of Circular No.183 and, if provided an opportunity, would be able to justify the claim of Input Tax Credit. On instructions, she submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She points out that the impugned order was preceded by an intimation dated 06.12.2023, a show cause notice dated 09.01.2024 and multiple personal hearing notices.

4. On examining the impugned order, it is clear that the tax proposal related to a mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. Learned counsel for the petitioner contends that the petitioner has obtained the requisite certificate to comply with the requirements of Circular No.183. In the facts and circumstances outlined above, the interest of justice warrants the provision of an opportunity to the petitioner to contest

the tax demand on merits, albeit by putting the petitioner on terms.

5. For reasons aforesaid, impugned order dated 10.04.2024 is set aside on condition that the petitioner remits 10% of the disputed tax demand within a period of ***two weeks*** from the date of receipt of a copy of this order. Within the said period, the petitioner is permitted to submit a reply to the show cause notice. On receipt thereof and on being satisfied that 10% of the disputed tax demand was received, 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.

6. W.P.No.14685 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.15937 and 15939 of 2024 are closed.

13.06.2024

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

To

Deputy Commercial Tax Officer – II,
O/o. Deputy State Tax Officer,
Mylapore Assessment Circle,
Chennai 600 035.

SENTHILKUMAR RAMAMOORTHY,J

rna

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