



WEB COPY



W.P.No.15050 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.15050 of 2024
and W.M.P.Nos.16357 & 16359 of 2024

Tvl. XLLENT Marine Line Pvt Ltd
Represented by its Director C.Chakrapani,
No 8th Floor, Door No.113-114
Unit No.801, Raheja Towers,
Anna Salai, Chennai 600 002.
GSTIN: 33AAACX1732B1ZZ

... Petitioner

-VS-

The Deputy State Tax Officer,
O/o The Commercial Tax Officer,
Anna Salai, Assessment Circle,
No.1, Greams Road,
Chennai 600 006.

... 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



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the file of the respondent in its impugned proceedings of the respondent order for the Assessment year 2017-18 in GSTIN: 33AAACX1732B1ZZ / 2017-18 dated 28.12.2023 and the consequential DRC-07 order bearing Ref No.: ZD331223247573L dated 28.12.2023 and quash the same.

For Petitioner : Mrs.R.Hemalatha

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

ORDER

An order in original dated 28.12.2023 is challenged in this writ petition on the ground that the petitioner's reply was not taken into consideration.

2. Learned counsel for the petitioner submits that a show cause notice was received by the petitioner in September 2023. Initially, the petitioner requested for time by reply dated 03.10.2023. Thereafter,

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detailed replies dated 03.11.2023 and 21.11.2023 were uploaded in Form GST DRC-06 dated 06.11.2023 and 23.11.2023, respectively.

Without taking the said replies into consideration, learned counsel points out that a finding was recorded that the taxpayer had not replied to the show cause notice.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. On instructions, he submits that the taxpayer's reply was not duly uploaded on the portal.

4. The petitioner has placed on record the replies dated 03.11.2023 and 21.11.2023. In addition, the petitioner has placed on record evidence of such replies being uploaded in Form GST DRC-06. In the impugned order, it is recorded as under:

"The taxpayer has not filed the reply for the show cause notice dated 01.09.2023".

Thus, the above mentioned replies were not taken into consideration. Consequently, the order cannot be sustained.



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WEB COPY 5. For reasons set out above, impugned order dated 28.12.2023 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.

6. W.P.No.15050 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.16357 and 16359 of 2024 are closed.

19.06.2024

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

To

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The Deputy State Tax Officer,
O/o The Commercial Tax Officer,
Anna Salai, Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY,J



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