IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **14.06.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.14934 of 2024 and
W.M.P.Nos.16204 & 16205 of 2024

G.K.Press Components,
Represented by its Proprietor,
G.Krishnamoorthy,
No.37, Sri Rajeshwari Nagar,
Enathur, Kancheepuram-631 561. .. Petitioner

-vs-

Assistant Commissioner (ST)(FAC),
Kancheepuram Assessment Circle,
1st floor, Commercial Taxes Building,
Collectorate Campus,
Kancheepuram – 631 501. ... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the impugned order of the respondent passed in GSTIN:33AMYPK2072J1ZO/2017-2018 dated 14.11.2023 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.V.Prashanth Kiran, Govt. Adv. (T)

ORDER

An order in original dated 14.11.2023 is assailed in this writ petition on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand on merits.

2. By asserting that the show cause notice and other communications were uploaded in the "View Additional Notices and Orders" tab on the GST portal and not communicated to the petitioner through any other mode, the present writ petition was filed. As a consequence of not communicating the show cause notice and other communications through any other mode, the petitioner claims that he was unaware of proceedings and could not participate in the same.

3. Learned counsel for the petitioner submits that 10% of the disputed tax demand was remitted on 13.06.2024. If provided an opportunity to

contest the tax demand on merits, learned counsel submits that the petitioner would be in a position to explain the various defects in respect of which tax proposals were confirmed.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He points out that principles of natural justice were complied with by issuing intimation dated 11.07.2023 and show cause notice dated 25.09.2023. He also points out that proceedings were initiated pursuant to an audit and that the audit report was made available to the petitioner.

5. On examining the impugned order, it is evident that all the seven tax proposals were confirmed by recording that the tax payer did not file a reply. Since the petitioner asserts that he could not participate in proceedings on account of not being aware of the same, the interest of justice warrants that an opportunity be provided to the petitioner to contest the tax demand on merits by putting the petitioner on terms. The petitioner has placed on record proof of remittance of a sum of Rs.4,00,000/- on 13.06.2024, and

this sum is more than 10% of the total tax demand of Rs.38,34,803/-.

6. For reasons set out above, the impugned order dated 14.11.2023 is set aside subject to verification of the remittance of Rs.4,00,000/- made by the petitioner. The petitioner is permitted to submit a reply to the show cause notice within a period of two weeks 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. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

14.06.2024

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

Assistant Commissioner (ST)(FAC),
Kancheepuram Assessment Circle,
1st floor, Commercial Taxes Building,
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Kancheepuram – 631 501.

SENTHILKUMAR RAMAMOORTHY,J

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