



WEB COPY



W.P.No.14964 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.14964 of 2024 and
W.M.P.Nos.16246 & 16247 of 2024

Jupiter & Co.,
Rep. by its Proprietrix,
G.Geethanjali
No.110, 1st Floor, C-1,
Gangai Apartments, Sathya Garden
80 Feet Road, Saligramam, Chennai-600 093.

... Petitioner

Versus

Deputy State Tax Officer,
K.K.Nagar Assessment Circle,
PAPJM Buildings,
No.1, Greams Road, Chennai-600 006.

...Respondent

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN:33ATSPG2513ZO/2018-19 dated 30.04.2024 and quash the same.

For Petitioner : Mr. N.Murali

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate (Taxes)

ORDER



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An order dated 30.04.2024 is assailed on the ground that the order is unreasoned and disregards the petitioner's replies.

2. The petitioner was a dealer under the Tamil Nadu Value Added Tax Act, 2006. Upon receipt of a show cause notice dated 27.12.2023, the petitioner filed replies on 13.03.2024, 03.04.2024 and 29.04.2024. The impugned order was issued thereafter on 30.04.2024.

3. Learned counsel for the petitioner referred to the reply dated 03.04.2024 and pointed out that the petitioner explained the reason for mismatch between the petitioner's returns in comparison to the GST 7 return of the recipient of services. In particular, he submits that work was executed by the petitioner for Government Departments during the VAT period, whereas payments were made subsequently. In spite of such reply, he submits that the impugned order was issued by concluding that the petitioner's reply is not genuine.



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4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He submits that the petitioner failed to produce evidence of having made payments during the VAT regime.

5. The petitioner has placed on record three replies to the show cause notice. In these replies, the petitioner has explained the reasons for mismatch by stating that Government Departments reflect transactions in GSTR 7 while deducting TDS and making payments. On examining the impugned order, it merely records that the reply is not accepted. Since the impugned order is completely unreasoned, it cannot be sustained.

6. For reasons set out above, the impugned order dated 30.04.2024 is set aside and the matter is remanded to the respondent for reconsideration. The respondent is also 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.

7. W.P.No.14964 of 2024 is disposed of on the above terms without any order as to costs. Consequently, the connected miscellaneous petitions are also closed.



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Index : Yes /No

Speaking Order : Yes /No

Neutral Case Citation : Yes /No

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To

Deputy State Tax Officer,
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PAPJM Buildings,
No.1, Greams Road, Chennai-600 006.



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SENTHILKUMAR RAMAMOORTHY,J.

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