IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **19.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.15132 of 2024 and
W.M.P.Nos.16445 & 16448 of 2024

M/s.Ragul Steels,
Represented by its Proprietor,
Mr.K.Gandhi, M/53,
S/o.Krishnagoundar,
D/No.3/305-E, Thirupathur Main road,
Vadamalampatti village & Post,
Pochampalli Taluk,
Krishnagiri-635 206. .. Petitioner

-vs-

The Deputy State Tax Officer-I,
The Deputy State Tax Officer Office,
Krishnagiri-II,
Krishnagiri District. ... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of the impugned order passed by the respondent with case proceeding reference No. ZD331023019945M in GSTIN33BNOPG9491F1ZN/2018-19 dated 23.12.2023 and quash the same as illegal and consequently direct the respondent to provide a personal hearing opportunity.

For Petitioner : Mr.V.Balamurugan

For Respondent : Mr.C.Harsha Raj, Addl. Govt. Pleader (T)

ORDER

An order in original dated 23.12.2023 is challenged on the ground of breach of principles of natural justice. The petitioner asserts that he was unaware of proceedings culminating in the impugned order because the show cause notice and order were uploaded on the GST portal but not communicated to the petitioner through any other mode.

2. Learned counsel for the petitioner submits that the tax proposal pertains to a mismatch between the purchase turnover and sales turnover. On instructions, he submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He points out that the impugned order was

preceded by an intimation dated 05.10.2023 and show cause notice dated 23.11.2023. Consequently, he submits that principles of natural justice were complied with.

4. On examining the impugned order, it is evident that the tax proposal was confirmed on the ground that the petitioner did not file a written objection or attend the personal hearing. By taking into account the assertion that the petitioner could not participate in proceedings on account of being unaware of the same, the interest of justice warrants that the petitioner be provided an opportunity by putting the petitioner on terms.

5. For reasons set out above, the impugned order dated 23.12.2023 is set aside subject to the condition that the petitioner remits 10% of the disputed tax demand as agreed to within a period of 15 days from the date of receipt of a copy of this order. The petitioner is permitted to submit a reply to the show cause notice within the aforesaid period. Upon receipt of the petitioner's reply and upon 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. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

19.06.2024

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

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To

The Deputy State Tax Officer-I,
The Deputy State Tax Officer Office,
Krishnagiri-II,
Krishnagiri District.

SENTHILKUMAR RAMAMOORTHY,J

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