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W.P.No.15111 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2024

CORAM

**THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.15111 of 2024

and

W.M.P.Nos.16407, 16409, 16411 & 16415 of 2024

Vishagan Architectural Solution  
Represented by its Sole Proprietor,  
Mr. Santhosh Sugumar.

... Petitioner

Versus

1.Director,  
Government of India,  
Ministry of Finance, Department of Revenue,  
Central Board of Indirect Taxes and Customs,  
New Delhi – 110001.

2.The Assistant Commissioner (St),  
Saligramam Assessment Circle,  
No.15 and 16, Malligai Avenue,  
100 Feet Road, Kolathur, Chennai-600 099.

3.The Deputy Commercial Tax Officer,  
Saligramam Assessment Circle,  
No.15 and 16, Malligai Avenue,  
100 Feet Road, Kolathur, Chennai-600 099.

4.Branch Manager,  
Karur Vysya Bank,  
No.528, PH Road, Arumbakkam,  
Chennai – 600 106.

... Respondents



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**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari to call for records of the Notification No.9/2023-Central Tax dated, 31.03.2023 in the file of the Respondent No.1 and consequently pertaining to the impugned order GSTIN No. 33FHBPS3484M2ZS /2017-2018, dated 01.12.2023 in the file of the Respondent No.3 and to quash the same.

For Petitioner : Mr. S. Dhakshnamoorthy  
For R1 : Mr. Rajendran Raghavan,  
Senior Standing Counsel  
For R2 & R3 : Mr. T.N.C. Kaushik,  
Additional Government Pleader

### **ORDER**

An order dated 01.12.2023 is challenged in this writ petition on the ground of breach of principles of natural justice.

2. The petitioner asserts that he was not aware of the impugned order until his bank informed him that his current account was frozen at the instance of the second and third respondents.

3. Learned counsel for the petitioner agrees to remit 10% of the disputed tax demand and seeks an opportunity to the petitioner to contest the tax demand on merits.



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4. Mr. T.N.C. Kaushik, learned Additional Government Pleader, accepts notice for the respondents. By referring to the impugned order, he points out that principles of natural justice were complied with by issuing show cause notice dated 01.09.2023 and multiple personal hearing notices.

5. On perusal of the impugned order, it is evident that the tax proposal pertains to a mismatch between the GSTR-3B and the auto-populated GSTR-2A. Such tax proposal was confirmed because the taxpayer failed to respond to the show cause notice. In view of the assertion that the petitioner could not participate in the proceedings on account of not being aware of the same, the interest of justice warrants that the petitioner be provided an opportunity, albeit by putting the petitioner on terms.

6. For reasons set out above, the impugned order dated 01.12.2023 is set aside and the matter is remanded to the respondent for reconsideration subject to the condition that the petitioner remits 10% of the disputed tax demand within 15 days from the date of receipt of a copy of this order. Within the aforesaid period, the petitioner is permitted to



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submit a reply to the show cause notice. Upon receipt thereof and upon being satisfied that 10% of the disputed tax demand was received, the respondent concerned is directed to provide an opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within three months from the date of receipt of the petitioner's reply. On account of the assessment order being set aside, the bank attachment is raised.

7. The Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

**18.06.2024**

Index :No  
Speaking  
Neutral Case Citation:No

klt

To  
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Government of India,  
Ministry of Finance, Department of Revenue,  
Central Board of Indirect Taxes and Customs,  
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- 2.The Assistant Commissioner (St),  
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