IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **12.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17044 of 2024 and
W.M.P.Nos.18785 & 18787 of 2024

M/s.Freight Bridge International,
Represented by its Partner,
Mr.S.Mahendran,
No.23, 2nd Marison Street,
Cement Road, Alandur,
Chennai-600 016. ... Petitioner

-vs-

The State Tax Officer (ST),
Alandur Assessment Circle,
Integrated Commercial Taxes & Regn. Buildings,
(South Tower) Room No.352, III floor,
Nandanam, Chennai-600 035. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the Respondent in GSTIN: 33AABFF7007K2ZM / 2018-19 dated 16.04.2024 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner : Mr.S.Kanmani Annamalai

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

ORDER

An order in original dated 16.04.2024 in respect of assessment period 2018-2019 is challenged. The petitioner asserts that show cause notice dated 28.01.2024 was issued by the respondent several years after the petitioner's registration certificate was cancelled. It is stated that the petitioner replied to the show cause notice on 18.03.2024. The petitioner further states that such reply was not taken into consideration while issuing the impugned order.

2. Learned counsel for the petitioner referred to the reply and pointed out that the petitioner stated that sufficient Input Tax Credit (ITC) was available in the petitioner's electronic credit ledger and that if credits were to be given thereto, there would be no outstanding tax dues. Without prejudice, learned counsel submits that the petitioner agrees to remit 10% of

the disputed tax demand as a condition for remand.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 28.01.2024 and two reminders. On instructions, he submits that the petitioner's reply dated 18.03.2024 was not received and, in any event, such reply was not uploaded on the portal as required.

4. On examining the impugned order, it is evident that the tax proposal was confirmed because the tax payer did not remit the tax or file objections in response to the show cause notice. In view of the assertion that the petitioner had replied to the show cause notice by stating that there is sufficient ITC in the petitioner's credit ledger, the matter calls for reconsideration.

5. For reasons set out above, the impugned order dated 16.04.2024 is set aside on condition that the petitioner remits 10% of the disputed tax demand as agreed to within a period of two weeks from the date of receipt

of a copy of this order. The petitioner is permitted to submit a fresh reply to the show cause notice within the aforesaid period. Upon receipt of such 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.

12.07.2024

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

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To

The State Tax Officer (ST),
Alandur Assessment Circle,
Integrated Commercial Taxes & Regn. Buildings,
(South Tower) Room No.352, III floor,

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SENTHILKUMAR RAMAMOORTHY,J

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