IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **20.06.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.15253 of 2024 and
W.M.P.Nos.16590 & 16591 of 2024

M/s. Olympia Eco Solutions Private Limited,
Represented by its Director,
Mr.A.Syed Kassali,
19/12, Bansali Avenue Road,
SICO Industrial Estate,
Ambattur, Chennai-600 098. .. Petitioner

-vs-

Commercial Tax Officer,
J.J.Nagar Central-II, Chennai,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035. ... 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 on the file of the Respondent in order in Reference No ZD3312230900411 passed under Section 73 of the TNGST Act 2017 for the period 2017-18 dated 13.12.2023 and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : Mr.Raghav Rajeev Menon

For Respondent : Mrs.K.Vasanthamala, Govt. Adv. (T)

ORDER

An order in original dated 13.12.2023 is assailed on the ground that the petitioner was denied a reasonable opportunity to contest the tax demand on merits. The petitioner asserts that the show cause notice and impugned order were uploaded in the "View Additional Notices and Orders" tab on the GST portal, but not communicated to the petitioner through any other mode. Consequently, it is stated that the petitioner was unable to respond to the show cause notice dated 26.09.2023.

2. Learned counsel for the petitioner contends that neither the order nor the summary thereof contained any reasons. On instructions, he submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts

notice for the respondent. She points out that a detailed order would have been annexed to the orders enclosed in the petitioner's typed set. She also points out that principles of natural justice were complied with.

4. On perusal of the impugned order, it is evident that the tax proposal pertains to a mismatch between the petitioner's GSTR 3B returns and the auto-populated GSTR 2A. In view of 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 to contest the tax demand on merits by putting the petitioner on terms.

5. For reasons set out above, the impugned order dated 13.12.2023 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 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.

20.06.2024

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

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To

Commercial Tax Officer,
J.J.Nagar Central-II, Chennai,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai-600 035.

SENTHILKUMAR RAMAMOORTHY,J

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