IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.15510 of 2024
and W.M.P.Nos.16861 & 16863 of 2024

M/s.New Verity Stores,
Rep.by its Proprietor Sri.S.Balasubramaniam
No.48-E, Kaveri Street,
Rasipuram Post, Namakkal 637 408. ... Petitioner

-vs-

State Tax Officer,
Rasipuram Assessment Circle,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram 637 408. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for the records of the respondent herein in TNGST / 33ACSPB3762G1ZO/2017-18 and quash the proceeding dated 07.12.2023 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.C.Harsha Raj, AGP (T)

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ORDER

An order dated 07.12.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits. The petitioner asserts that GST compliances were entrusted to a consultant and that the petitioner is computer illiterate. In these circumstances, it is stated that the petitioner could not participate in proceedings.

2. Learned counsel for the petitioner submits that the petitioner would be in a position to explain the mismatch between his GSTR 3B

returns and the auto populated GSTR 2A, if provided an opportunity. 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 principles of natural justice were complied with by issuing notice dated 07.09.2023 and a personal hearing notice dated 09.11.2023.

4. On examining the impugned assessment order, it is evident that the tax proposal relates to a mismatch between the petitioner's GSTR 3B return and the GSTR 2A. Such tax proposal was confirmed on the ground that the petitioner did not file any objection. Since the petitioner asserts that he could not participate on account of not being aware of proceedings, it is just and appropriate that the petitioner be provided such opportunity by putting the petitioner on terms.

5. For reasons set out above, impugned order dated 07.12.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand within ***fifteen days*** from the date of receipt of a copy of this order. Within the said period, the petitioner is permitted to submit a reply to the show cause notice. Upon receipt thereof and on 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 ***three months*** from the date of receipt of the petitioner's reply.

6. W.P.No.15510 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.16861 and 16863 of 2024 are closed.

21.06.2024

rna
Index : Yes / No
Internet : Yes / No

Neutral Citation: Yes / No

To

State Tax Officer,
Rasipuram Assessment Circle,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram 637 408.

<u>SENTHILKUMAR RAMAMOORTHY,J</u>

rna

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