



WEB COPY



W.P.No.15948 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2024

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THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

Writ Petition No.15948 of 2024 and
W.M.P.Nos.17414 & 17416 of 2024

M/s.Bright Hardware,
Rep. by its Proprietor - George Jaison,
769, Mettupalayam Road,
R.S. Puram, Coimbatore, Tamil Nadu – 641 002. .. Petitioner

-VS-

The Deputy State Tax Officer – I,
Office of Deputy Commercial Tax Officer,
R.S.Puram circle, Coimbatore-18. ... 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 Respondent in the Impugned Order in GSTIN.33AFAPJ0918H1ZY/2018-19 dated 18.01.2024 along with consequential Order vide Form GST DRC-07 with Ref No. ZD330124073905H dated 18.01.2024 for the tax period April, 2018 to March 2019, quash the same as being contrary to the provision of CGST Act, 2017 and further direct the Respondent to enable the Petitioner to



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rectify human error in the details uploaded in Form GSTR-3B for the month of September, 2018.

For Petitioner : Mr.S.Kannan

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

ORDER

An order in original dated 18.01.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits. By asserting that the petitioner had engaged a part time accountant to handle GST compliances and was therefore unaware of proceedings culminating in the impugned order, the present writ petition was filed.

2. Learned counsel for the petitioner submits that an inadvertent error was committed while filing the GSTR 3B returns for September 2018 in as much as an entry was made in column 4(A)(3) relating to inward supply liable to reverse charge instead of reporting in column 4(A)(5) relating to all other ITC. According to learned counsel, the entire tax proposal arose as a



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consequence of this inadvertent error. Learned counsel seeks another opportunity and, on instructions, submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He submits that principles of natural justice were complied with by issuing notice in Form ASMT 10 dated 07.08.2023, intimation dated 11.09.2023, show cause notice dated 06.10.2023 and by offering a personal hearing.

4. On perusal of the impugned order, it is evident that tax liability was imposed with regard to reverse charge liability. The petitioner has asserted that tax liability arose on account of an inadvertent error while filing the GSTR 3B return for the month of September 2018. Such return has been placed on record. *Prima facie*, it appears that there is merit in the contention of the petitioner. In these circumstances, the interest of justice warrants reconsideration subject to the petitioner being put on terms.



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5. For reasons set out above, the impugned order dated 18.01.2024 is set aside subject to the 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. The petitioner is also permitted to file a rectified return in accordance with law. Upon receipt thereof 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.

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Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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The Deputy State Tax Officer – I,
Office of Deputy Commercial Tax Officer,
R.S.Puram circle, Coimbatore-18.



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SENTHILKUMAR RAMAMOORTHY,J

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