IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **01.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16026 of 2024
and W.M.P.Nos.17513 & 17514 of 2024

Priya Arun ... Petitioner

-vs-

State Tax Officer,
Medavakkam Assessment Circle. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the respondent's order in GSTIN: 33AJGPP0514R1Z0/2017-18 dated 28.12.2023, and quash the same.

For Petitioner : Ms.N.Janani
for Mr.Adithya Reddy

For Respondent : Mr.G.Nanmaran, Spl. GP

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ORDER

An order in original dated 28.12.2023 is challenged in this writ petition on the ground of breach of principles of natural justice. The petitioner asserts that the show cause notice and other communications were uploaded on the GST portal, but not communicated to the petitioner through any other mode. As a result thereof, the petitioner states that she was unaware of these proceedings until recently.

2. Learned counsel for the petitioner submits that the tax proposal related to a mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A and that the petitioner would be in a position to explain such mismatch if provided an opportunity. On instructions, she submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mr.G.Nanmaran, learned Special Government Pleader, accepts notice for the respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 29.09.2023 and by offering a personal hearing through notices dated 29.10.2023, 22.12.2023 and 26.12.2023.

4. On examining the impugned order, it is evident that the tax proposal was confirmed because the petitioner failed to reply to the show cause notice. In the facts and circumstances outlined above, 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. Therefore, impugned order dated 28.12.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand within ***two weeks*** 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. On receipt of the petitioner's reply 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.16026 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.17513 and 17514 of 2024 are closed.

01.07.2024

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

To

State Tax Officer,
Medavakkam Assessment Circle.

<u>SENTHILKUMAR RAMAMOORTHY,J</u>

rna

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