IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.16090 of 2024 and
W.M.P.Nos.17609 & 17610 of 2024

Ford India Private Limited
Represented by its Authorised Signatory,
Mr.K.Sakthivel,
No.1, Henry Ford Road,
Singaperumalkoil,
Kancheepuram-603 204. ... Petitioner

Versus

Deputy Commissioner (ST-III),
Large Taxpayer Unit,
IV Floor, Integrated CT Building,
Nandanam, Chennai-600 035. ...Respondent

Prayer : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari to call for the records relating to Impugned Assessment Order dated 18.03.2024 bearing Reference No.33AAACM4454H1ZP/2018-19 passed by the Respondent and quash the same.

For Petitioner : Ms. R.Charulatha

For Respondents : Mr. V.Prashanth Kiran
Government Advocate

ORDER

An assessment order dated 18.03.2024 is assailed on the ground that it is unreasoned.

2. Proceedings were initiated against the petitioner in respect of assessment period 2018-19 under two show cause notices each dated 27.12.2023. Pursuant to the petitioner's reply dated 25.01.2024, by order dated 18.03.2024, proceedings bearing reference No.ZD330324109919B were dropped. The proceedings under the other show cause notice were proceeded with and such proceedings culminated in the impugned assessment order.

3. Learned counsel for the petitioner referred to the petitioner's reply and pointed out that the petitioner had explained that the input tax credit availed of was lower than that available in the auto-populated GSTR-2A. She further submits that the auto-populated GSTR-2A is dynamic

inasmuch as it reflects data uploaded by the supplier concerned in the GSTR-1 statement and GSTR-3B on an ongoing basis. She submits that the impugned proceedings were initiated by comparing the data in Table 8A of the annual return in GSTR-9 with the auto-populated GSTR-2A. By relying on the press release dated 03.07.2019 from the CBIC, learned counsel submits that the Board was conscious of the fact that it is likely that there will be a mismatch between the data in Table 8A and the auto-populated GSTR-2A.

4. Mr.V.Prashanth Kiran, learned Government Advocate, appears on behalf of the respondent. He submits that the matter may be remanded for reconsideration by leaving it open to the assessing officer to decide the issue relating to mismatch.

5. On perusal of the impugned order, it is evident that the tax payer's reply was extracted and, thereafter, without assigning any reasons, the tax proposal was confirmed. In the absence of reasons in support thereof, the impugned order cannot be sustained.

6. For reasons set out above, the impugned order dated 18.03.2024 is set aside and the matter is remanded for reconsideration. 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 a copy of this order. All contentions are left open to the petitioner. In view of the assessment order being set aside, the bank attachment is raised.

7. W.P.No.16990 of 2024 is disposed of on the above terms without any order as to costs. Consequently, the connected miscellaneous petitions are also closed.

24.06.2024

Index : Yes /No

Speaking Order : Yes /No

Neutral Case Citation : Yes /No

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To

Deputy Commissioner (ST-III),
Large Taxpayer Unit,
IV Floor, Integrated CT Building,
Nandanam, Chennai-600 035.

SENTHILKUMAR RAMAMOORTHY,J.

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