IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **12.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17022 of 2024
and W.M.P.Nos.18764 & 18767 of 2024

M/s.RSD HIFI PG,
Rep. By its Proprietor,
#2/6, Kalaignar Street, Shanthi Nagar,
Ramapuram, Chennai 600 089. ... Petitioner

-vs-

1.The State Tax Officer (ST),
Group III, Chengalpattu Intelligence Division,
No.870/2A, 1st Floor, Kancheepuram High Road,
Thimmavanam, Chengalpattu 603 101.

2.The State Tax Officer,
Group III, Intelligence-I,
Office of the Joint Commissioner (ST),
No.1 PAPJM Building, Greams Road,
Thousand Lights, Chennai 600 006. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, call for impugned order in Ref.No. ZD3303241935965 dated 28.03.2024 for Financial Year 2018-

19 and uploaded along with the summary of order in DRC 07 under Section 73(3) of the CGST / TNGST Act, 2017 from the files of the first respondent herein, quash the same.

For Petitioner : Mrs.Aparna Nandakumar

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

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ORDER

An order in original dated 28.03.2024 is challenged primarily on the ground that the petitioner's replies were not taken into consideration. Upon receipt of intimation dated 27.02.2023 indicating tax liability of Rs.5,24,912/-, the petitioner replied on 09.03.2023 and claimed exemption under Notification No.12/2017 – Central (Rate), as amended by Notification No.21/2017 – Central (Rate). Thereafter, show cause notice dated 16.12.2023 was issued. By reply dated 29.01.2024, the petitioner reiterated that the notification referred to earlier exempted hostel services from GST.

2. Learned counsel for the petitioner referred to the above replies and contended that such reply was noticed in the impugned order, but there was no discussion relating thereto.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondents. He submits that the matter may be remanded so as to enable consideration of the petitioner's reply.

4. The petitioner has placed the replies to the intimation and show cause notice, respectively, on record. On perusal of the impugned order, it is clear that the replies were referred to, but no findings were recorded in respect thereof. Consequently, the impugned order is not sustainable.

5. Therefore, impugned order dated 28.03.2024 is set aside and the matter is remanded for re-consideration. The petitioner is

permitted to submit an additional reply within ***fifteen days*** from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, including a personal hearing, the first respondent is directed to issue a fresh order within ***four months*** from the date of receipt of such additional reply.

6. W.P.No.17022 of 2024 is disposed of on the above terms. Consequently, W.M.P.Nos.18764 and 18767 of 2024 are closed.

12.07.2024
(3/4)

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

To

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SENTHILKUMAR RAMAMOORTHY,J

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