IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.07.2024

CORAM :

THE HONOURABLE MR. JUSTICE MUMMINENI SUDHEER KUMAR

W.P.No.17521 of 2024
and
W.M.P.Nos.19298 & 19299 of 2024

Mohan Plastic Centre,
Represented by its Proprietor, Bhabutmal Purohit
No.28/19, Anderson Street
Parrys, Chennai – 600 001. ... Petitioner

Vs.

The Assistant Commissioner S T
Kothawalchavadi Assessment Circle
No.312, Elephant Gate Bridge Road,
Chennai – 600 003. …Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari to call for the records of the respondent order dated 17.10.2023 passed in GSTIN: 33AAKPP1110E1ZC/2017-18 and to quash the same as it has been in violation of principles of natural justice.

For Petitioner : M/s.Adithya Reddy

For respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Tax)

ORDER

When the matter is taken up for consideration for admission, it is brought to the notice of this Court by the learned counsel for the petitioner that under similar circumstances where the notice is served only through online mode, this Court has taken a view that the matter has to be remanded back, in various writ petitions including W.P.No.11674 of 2024 dated 03.06.2024 and W.P.No.2746 of 2024 and batch dated 08.02.2024 and copies of the said orders are also placed before this Court.

2. The said contention of the learned counsel for the petitioner is not disputed by Mr.T.N.C.Kaushik, learned Additional Government Pleader appearing for the respondent who further submitted that the matter may be remanded back for fresh consideration by the original authority subject to petitioner paying 10% of the disputed tax as condition.

3. The learned counsel for the petitioner submitted that the petitioner is willing to pay 10% of the disputed tax on remand of the matter for fresh consideration after giving opportunity to the petitioner.

4. In the light of the above, the impugned order dated 09.11.2023 is set aside subject to the condition of petitioner paying 10% of disputed tax within a period of two weeks from the date of receipt of a copy of this order. The respondent is directed to afford an opportunity for submitting a reply as well as personal hearing to the petitioner and pass appropriate orders in accordance with law within a period of three months from the date of receipt of the petitioner's reply. The petitioner shall submit his reply within a period of four weeks from the date of receipt of a copy of this order.

5. Accordingly, the writ petition is disposed of. The connected miscellaneous petitions, if any shall stand closed. No costs.

22.07.2024

Index : Yes/No
Speaking Order : Yes/No

dpa

To:

The Assistant Commissioner S T
Kothawalchavadi Assessment Circle
No.312, Elephant Gate Bridge Road,

Chennai – 600 003.

MUMMINENI SUDHEER KUMAR,J.

dpa

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