



W.P.No.16800 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.16800 of 2024
and W.M.P.Nos.18474, 18475 & 18477 of 2024

Prakash Fabricators & Electricals,
Represented by its Sole Proprietor,
R.Balaprakash,
Gandhi Street, Budur Post,
Angadu Village, Ponneri,
Chennai, Tamil Nadu 600 067.

... Petitioner

-VS-

1.The Assistant Commissioner (ST)(FAC),
Ponneri Assessment Circle,
Chennai.

2.The Canara Bank,
Rep by its Branch Manager,
Survey No.68/17, GNT Road,
Sembulivaram, Sholavaram,
Thiruvallur Dist - 600 062.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent herein in GSTIN / 33ANFPB7718Q1ZP / 2017-18 dated 13.02.2023 and quash the same.

For Petitioner : Mr.K.Siri Chadana

For Respondent 1 : Mr.T.N.C.Kaushik, AGP (T)

ORDER

An order dated 13.02.2023 imposing late fee and penalty for non filing of annual returns and reconciliation statement in time is challenged in this writ petition. The petitioner asserts that he was unable to participate in proceedings culminating in the impugned order because GST compliances were entrusted to a Chartered Accountant and such Chartered Accountant had not noticed the show cause notice and impugned order.

2. Learned counsel for the petitioner submits that the late fee



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component in the impugned order is Rs.2,21,200/-. As against this, she submits that a substantial portion thereof was remitted by the petitioner. She seeks an opportunity to contest the matter on merits.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the first respondent. He submits that principles of natural justice were complied with by issuing intimation dated 20.08.2022, show cause notice dated 23.11.2022 and by offering a personal hearing.

4. On examining the impugned order, it is evident that the tax payer fail to file objections to the show cause notice. By taking into account the assertion that such non participation was on account of not being aware of proceedings, the interest of justice warrants reconsideration especially by taking into account that a substantial portion of the late fee was remitted by the petitioner.

5. For reasons set out above, impugned order dated 13.02.2023



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is set aside and the matter is remanded for reconsideration. The petitioner is permitted to submit a reply to the show cause notice within *fifteen days* from the date of receipt of a copy of this order. The first 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.16800 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.18474, 18475 and 18477 of 2024 are closed.

11.07.2024

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

1.The Assistant Commissioner (ST)(FAC),
Ponneri Assessment Circle,

4/6



Chennai.



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SENTHILKUMAR RAMAMOORTHY,J

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