IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **11.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16855 of 2024
and W.M.P.Nos.18542 & 18545 of 2024

Tvl. Rasandik Auto Components Private Limited,
Rept. By its Authorized Signatory Mr.Amitabh Rai,
4, 1A, 1B, S.F.No.66/2, 3A, 3B,
Devaganapalli Village, Thally Post, Hosur,
Krishnagiri, Tamil Nadu 635 109. ... Petitioner

-vs-

The Assistant Commissioner (ST)(FAC)
Hosur (South-1). ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the respondent order dated 28.12.2023 in GSTIN: 33AABCR4670B1ZT / 2017-18 and to quash the same as it has been passed in violation of principles of natural justice.

For Petitioner : Mr.Derrick Sam
for Mr.Adithya Reddy

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

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ORDER

An order 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 in the "view additional notices and orders" tab in the GST portal and not communicated to the petitioner through any other mode. On account of not being aware of proceedings, it is stated that the petitioner could not participate in the same.

2. Learned counsel for the petitioner submits that the petitioner is in a position to explain each defect confirmed in the impugned order, if provided an opportunity. On instructions, learned counsel

submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mr.T.N.C.Kaushik, learned Additional 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 issuing a notice dated 15.12.2023 for a personal hearing.

4. On examining the impugned order, it is evident that the tax proposals were confirmed because the petitioner did not file a written objection to the show cause notice or attend the personal hearing. In view of the assertion that such non participation was on account of not being aware of proceedings, the interest of justice warrants reconsideration subject to putting the petitioner on terms.

5. For reasons aforesaid, impugned order dated 28.12.2023 is set aside on condition that the petitioner remits 10% of the disputed tax demand, as agreed to, within ***fifteen days*** 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. Upon receipt thereof and on being satisfied that 10% of the disputed tax demand was received, the third 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.16855 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.18542 and 18545 of 2024 are closed.

11.07.2024

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

To

The Assistant Commissioner (ST)(FAC)
Hosur (South-1).

SENTHILKUMAR RAMAMOORTHY,J

rna

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