IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.07.2024

CORAM :

THE HONOURABLE MR. JUSTICE MUMMINENI SUDHEER KUMAR

W.P.No.17471 of 2024
and
W.M.P.Nos.19261 & 19262 of 2024

M/s.Display System,
Represented by its Partner,
Ms.R.Manonmani,
324, Saranga Nagar, Jothipuram Post,
Samichettipalayam,
Coimbatore 641 047. ... Petitioner

Vs.

The Deputy State Tax Officer
Periyanaickenpalayam Assessment Circle
Coimbatore. …Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari calling for the records leading to the issuance of assessment order bearing reference GSTIN: 33AACFD3129K1ZP/2019-20 dated 09.11.2023 passed by the respondent herein and quash the same.

For Petitioner : M/s.Sri Harini S P

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
(2/3)

Index : Yes/No
Speaking Order : Yes/No

dpa

To:

The Deputy State Tax Officer
Periyanaickenpalayam Assessment Circle
Coimbatore.

MUMMINENI SUDHEER KUMAR,J.

dpa

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