IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **23.07.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17695 of 2024
and W.M.P.Nos.19456 & 19458 of 2024

Karison Profiles Private Limited,
Represented by its Director Kariveettil Ranjith,
No.71, 3rd street,
Sidco Industrial Estate,
Ambathur, Chennai-600 098. ... Petitioner

-vs-

The State Tax Officer,
(Formerly known as Commercial Tax Officer),
Pattravakkam Assessment Circle,
No.415, 4th floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai-600 035. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the Respondent in Reference Number ZD3310230854430Q/2017-18 Dated 14.10.2023 and quash the same as arbitrary, illegal.

For Petitioner : Mr.S.Ramanan

For Respondent : Mrs.K.Vasanthamala, Govt. Adv. (T)

ORDER

An order in original dated 14.10.2023 imposing interest for belated filing of returns and payment of tax is challenged herein. Proceedings were initiated against the petitioner for belated filing of returns and payment of taxes. Such proceedings culminated in order dated 14.10.2023.

2. Learned counsel for the petitioner submits that the petitioner was constrained to file returns belatedly so as to be in a position to avail of transitional credit accruing from earlier tax regime. However, he submits that tax liability was discharged within the due dates. He refers to payment receipts in this regard. By placing reliance on the order of this Court in *M/s.Eicher Motors Limited v. The Superintendent of GST and Central Excise and another, dated 23.01.2024 in W.P.Nos.16866 & 22013 of 2023* (*Eicher Motors*), he contends that the ratio of the said judgment squarely applies to the facts of this case.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that the matter may require reconsideration not only in light of *Eicher Motors* but also Notification No.12/2024 dated 12.02.2024 in this regard.

4. The petitioner has placed on record evidence of payment of taxes. Such payments appear *prima facie* to be within the time limit. This is, however, a matter to be examined and verified by the assessing officer. Nonetheless, reconsideration is necessary in these facts and circumstances.

5. Therefore, the impugned order dated 14.10.2023 is set aside and the matter is remanded for reconsideration. The petitioner is permitted to submit a reply to the show cause notice within a period of 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

23.07.2024

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

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To

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SENTHILKUMAR RAMAMOORTHY,J

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