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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **26.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.18117 of 2024
and W.M.P.Nos.19904 & 19905 of 2024

Tvl. SRSS Engineering,
Rep. By its Proprietor, R.Sathishkumar
No.28, Dhanapal Street,
Ekkattuthangal,
Chennai 600 032. ... Petitioner

-vs-

The Deputy State Tax Officer,
Guindy Assessment Circle,
Room No.253 & 255, 2nd Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam,
Chennai 600 035. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for

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the records of the respondent in Reference No. ZD3312232688178 dated 30.12.2023 and quash the same and consequently direct the respondent to given an opportunity of personal hearing.

For Petitioner : Mr.P.Suresh Babu

For Respondent : Mr.G.Nanmaran, Spl. GP

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ORDER

An order in original dated 30.12.2023 is assailed on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand on merits. The petitioner asserts that he was not familiar with the procedure adopted under GST enactments, whereby all communications are uploaded on the GST portal and not communicated to the tax payer through any other mode. Consequently, it is stated that the petitioner could not contest the proceedings on merits.

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2. Learned counsel for the petitioner seeks an opportunity to contest the tax proposal on merits. On instructions, he submits that the petitioner agrees to remit 10% of the dispute tax demand as a condition for remand.

3. Mr.G.Nanmaran, learned Special Government Pleader, accepts notice for the respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 30.09.2023 and by issuing three reminders thereafter.

4. On perusal of the impugned order, it is evident that the tax proposal pertains to the mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. The tax proposal was confirmed because the petitioner did not file objections to the show cause notice or appear at the personal hearing. By taking into

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account the assertion that non participation was on account of not being aware of proceedings because all communications were uploaded on the GST portal, the interest of justice warrants re-consideration subject to putting the petitioner on terms.

5. For reasons aforesaid, impugned order dated 30.12.2023 is set aside subject to the 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 of such reply and on being satisfied that 10% of the disputed tax demand was received, the 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.

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6. W.P.No.18117 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.19904 and 19905 of 2024 are closed.

26.07.2024

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

To

The Deputy State Tax Officer,
Guindy Assessment Circle,
Room No.253 & 255, 2nd Floor,
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