IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **10.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17932 of 2024
and W.M.P.Nos.19667 & 19668 of 2024

M/S.Nature Trading Company,
Represented by its Proprietrix Mrs. Jayshree Dugar,
No.8/ 1, Nehru Timber Market,
Sattana Naicken Street, Choolai,
Chennai 600112. ...
Petitioner

-vs-

The State Tax Officer (ST),
Choolai Assessment Circle,
No.10, 2nd Floor, Palaniappa Building,
Greams Road, Chennai-600 006. ... 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 Order dated 03/01/2024 in GSTN 33AJMPK4586E1Z2/2019-20 and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : Ms.C.Rekhakumari

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

ORDER

An order dated 03.01.2024 is challenged on the ground of breach of principles of natural justice. The petitioner asserts that she is the sole proprietrix of the petitioner firm and that GST compliances were entrusted to a part time accountant. Since the show cause notice and other communications were uploaded in the "View Additional Notices and Orders" tab on the GST portal and not communicated to the petitioner through any other mode, she submits that she was unaware of proceedings until recently.

2. Learned counsel for the petitioner seeks an opportunity to contest the tax demand on merits by reiterating that the petitioner was unaware of such proceedings. On instructions, she submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that principles of natural justice were

complied with by issuing intimation dated 02.02.2023, show cause notice dated 03.05.2023 and by issuing about two reminders to the petitioner.

4. On perusal of the impugned order, it is evident that each tax proposal dealt with therein was confirmed on account of the petitioner's failure to reply to the show cause notice or appear in person at the personal hearing. By taking into account the assertion that such non participation was on account of being unaware of proceedings, it is just and appropriate to provide an opportunity to the petitioner to contest the tax demand on merits by putting the petitioner on terms.

5. For reasons set out above, the impugned order dated 03.01.2024 is set aside on condition that the petitioner remits 10% of the disputed tax demand as agreed to within a period of two weeks from the date of receipt of a copy of this order. The petitioner is permitted to submit a reply to the show cause notice within the aforesaid period. Upon receipt of the petitioner's reply and upon 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 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.

10.07.2024

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

The State Tax Officer (ST),
Choolai Assessment Circle,
No.10, 2nd Floor, Palaniappa Building,
Greams Road, Chennai-600 006.

SENTHILKUMAR RAMAMOORTHY,J

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