IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **30.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.18317 of 2024
and W.M.P.Nos.20108 & 20111 of 2024

M/s.Balaram Traders,
Represented by its Proprietor
Thiru. B.S.Balaraman, Shop no.191,
KSG Street, Bargur,
Krishnagiri – 635 104. ... Petitioner

-vs-

The Deputy State Tax Officer – I,
Krishnagiri II Circle,
Krishnagiri - 635 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the connected records pertaining to the impugned proceedings of the Respondent herein made in reference No. GST33BADPB5829G1Z2 dated 06/02/2024 and quash the same as illegal and consequently directing the Respondent herein to pass an order afresh after affording the opportunity of personal hearing to the petitioner or passing any other order.

For Petitioner : Mr.Manoharan Sundaram

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

ORDER

An order in original dated 06.02.2024 is assailed both on the ground that the petitioner was not provided a reasonable opportunity to contest the tax demand on merits and also on the ground that the order is unreasonable. The petitioner asserts that the show cause notice and other communications were merely uploaded on the common portal and not communicated to the petitioner through any other mode. It is also stated that the petitioner became aware of these proceedings only upon receipt of a notice in relation to recovery.

2. Learned counsel for the petitioner submits that the confirmed tax

proposal is not discernible either from the show cause notice or from the impugned order. Without prejudice, on instructions, he 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 the tax proposal was with reference to the mismatch between the petitioner's GSTR 3B returns and the auto-populated GSTR 2A. He also submits that principles of natural justice were complied with by issuing show cause notice dated 30.12.2023 and by offering a personal hearing on 30.01.2024.

4. On perusal of the impugned order, it is evident that the tax proposal was confirmed because the tax payer failed to file written objections or attend the personal hearing. By taking into account the assertion that such non participation was on account of not being aware of proceedings, it is just and appropriate that an opportunity be provided to the petitioner to contest the tax demand on merits by putting the petitioner on terms.

5. For reasons aforesaid, the impugned order dated 06.02.2024 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.

30.07.2024
(2/2)

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

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To

The Deputy State Tax Officer – I,
Krishnagiri II Circle,
Krishnagiri - 635 001.

SENTHILKUMAR RAMAMOORTHY,J

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