IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **30.07.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.18384 of 2024
and W.M.P.Nos.20193 & 20194 of 2024

M/s.Sri Ganapathy Steels, rep. By
its Proprietor Sri. Murugesan,
No.106/1, Attur Main Road,
Thammampattu,
Salem-636 133. ... Petitioner

-vs-

The State Tax Officer,
Proper Officer,
Attur (Rural)Circle,
Attur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the respondent herein in GSTIN:33BIPM1665D1ZM/2017-18 and quash the proceeding dated 31/12/2023 passed therein.

For Petitioner : Mr.Raveendran B

For Respondent : Mr.C.Harsha Raj
Addl. Govt. Pleader (Taxes)

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ORDER

An order in original dated 31.12.2023 is challenged on the ground that the petitioner did not have a reasonable opportunity to contest the tax proposals on merits.

2. The petitioner asserts that GST compliances were entrusted to a consultant. Since the show cause notice and other communications were uploaded on the "View Additional Notices and Orders" tab on the GST portal, it is stated that the petitioner was unaware of these proceedings until after the order was issued.

3. Learned counsel for the petitioner seeks another opportunity to contest the confirmed tax proposals on merits. On instructions, learned counsel submits that the petitioner agrees to remit 10% of the disputed tax demand under the impugned order as a condition for remand.

4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that proceedings were initiated pursuant to an audit. He also submits principles of natural justice were complied with by issuing show cause notice dated 30.09.2023, personal hearing notice dated 13.10.2023 and by issuing a reminder.

5. On personal of the impugned order, it is clear that each defect indicated in the course of audit was confirmed because the taxpayer did not file a reply thereto. By taking into account the assertion that non-participation was on account of not being aware of the proceedings, the interest of justice warrants reconsideration of the *ex parte* order. It is also necessary to put the petitioner on terms as a condition for such remand.

6. For reasons aforesaid, impugned order dated 31.12.2023 is set aside on 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 such period, the petitioner is permitted to reply to the show cause notice. Upon receipt of the petitioner's 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.

7. W.P.No.18384 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.20193 & 20194 of 2024 are closed.

30.07.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

The State Tax Officer,
Proper Officer,
Attur (Rural)Circle,
Attur.

SENTHILKUMAR RAMAMOORTHY,J

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W.P.No.18384 of 2024

and W.M.P.Nos.20193 & 20194 of 2024

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