



WEB COPY



W.P.No.18962 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 05.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.18962 of 2024 &
W.M.P.Nos.20827 of 2024 & 20828 of 2024

Tvl.K.Subramani Works Contractor
Represented by its Proprietor K.Subramani
No.15, Hemchandra Nagar, Minjur,
Ponneri Taluk, Tiruvallur District- 601203.

... Petitioner

Vs.

State Tax Officer
Cholavaram Assessment Circle
Integrated C.T.Buildings,
Room No.108, 1st Floor,
No.32, Elephant Gate Road,
Vepery, Chennai-600003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN/33ALEPS8907K1ZO/2018-19 dated 30.04.2024 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.V.Prasanth Kiran
Government Advocate (Taxes)



W.P.No.18962 of 2024

WEB COPY

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the Respondent dated 30.04.2024 made in GSTIN/33ALEPS8907K1ZO/2018-19 and to quash the same.

2. Mr.V.Prasanth Kiran, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner submits that the Petitioner is a proprietorship concern and an intimation in Form ADT 01 dated 08.05.2023, was received by the petitioner from the Respondent to initiate audit book of accounts and records for the financial years 2017-18 to 2021-2022, pursuant to which audit was completed and audit report was forwarded to the respondent by the audit team. He further submitted that based on the audit proposal, the respondent issued a show cause notice dated 22.12.2023. Since the Petitioner was attending the proceedings for the years 2017-2018 and 2018-2019, he could not file reply and could not attend personal hearing



W.P.No.18962 of 2024

notices issued for the audit proposals. Whiles, impugned order came to be passed without providing any opportunity to the petitioner, which is in violation of the principles of natural justice.

5. On the other hand, the learned Government Advocate (Taxes) would submit that it was a usual practice that the show cause notice will be issued only after hearing the audit officer and the same has been followed in this case also. Hence, he prayed for appropriate orders.

6. The learned counsel for the petitioner would fairly submit that the petitioner is now ready and willing to pay 10% of the demand made by the respondent in the event of providing an opportunity to them to file their reply along with the required documents to substantiate their claim, for which, the learned Government Advocate (Taxes) has no serious objection.

7. Having regard to the admitted fact that the impugned orders came to be passed without hearing the petitioner in violation of the principles of natural justice, and also considering the submissions made by the learned counsel on either side, this court passes the following order:-



WEB COPY



W.P.No.18962 of 2024

(i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall 15% of the disputed demand to the respondent within a period of **four weeks** from the date of receipt of a copy of this order and the setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after providing an opportunity of personal hearing to the petitioner, as expeditiously as possible.

8. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

05.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

arr



WEB COPY



W.P.No.18962 of 2024

To

State Tax Officer
Cholavaram Assessment Circle
Integrated C.T.Buildings,
Room No.108, 1st Floor,
No.32, Elephant Gate Road,
Vepery, Chennai-600003.



WEB COPY



W.P.No.18962 of 2024

KRISHNAN RAMASAMY.J.,

arr

**W.P.No.18962 of 2024 &
W.M.P.Nos.20827 of 2024 & 20828 of 2024**

05.08.2024



WEB COPY



W.P.No.18962 of 2024