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W.P.No.18550 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.07.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.18550 of 2024**  
**and W.M.P.Nos.20335 & 20338 of 2024**

M/s.Seoyon E-Hwa Summit Automotive India Pvt. Ltd.  
(Represented by its Senior Manager-Financing & Accounts)  
A-8, SIPCOT Industries Park,  
Irungattukottai, Chennai-602 117. ... Petitioner

-vs-

1.The Deputy Commissioner (ST)-I,  
Large Taxpayers Unit,  
Integrated Commercial Taxes Building,  
Nandanam, Chennai-600 038.

2.The Branch Manager,  
State Bank of India,  
18 By 1 National Highway,  
Irungattukottai, Sriperumbudur Taluk,  
Tamil Nadu-602 105.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the first respondent in his proceedings in GSTIN/33AAGCS4350J1ZD/2017-18, quash the order dated 06.11.2023 passed therein.

For Petitioner : Mr.P.V.Sudakar



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For Respondents : Mr.C.Harsha Raj,  
Addl. Govt. Pleader (Taxes) for R1  
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### ORDER

An order in original dated 06.11.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Upon receipt of show cause notice dated 27.09.2023, by reply dated 30.10.2023, the petitioner requested for time to reply to the notice on merits. The impugned order was issued without granting an adjournment as requested for.

3. Learned counsel for the petitioner submits that the confirmed tax proposal pertains to the difference between the amount indicated in the annual return towards CGST and SGST. He also submits that a sum of Rs.2,33,487/- was paid towards 10% of the disputed tax demand from the electronic cash ledger of the petitioner. He seeks



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another opportunity to make submissions.

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4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the first respondent. He submits that principles of natural justice were complied with by issuing intimation dated 15.09.2023 and show cause notice dated 27.09.2023. He also points out that the petitioner merely requested for time and did not reply on merits.

5. On examining the impugned order, it is evident that the tax proposal was confirmed on account of the petitioner not replying to the notice on merits. The petitioner has placed on record a copy of the electronic cash ledger, which *prima facie* indicates that a sum of Rs.2,33,487/- was debited from the electronic cash ledger. Subject to verification of the receipt of this amount, the matter requires reconsideration.

6. Therefore, the impugned order dated 06.11.2023 is set aside subject to verifying and confirming that the sum of Rs.2,33,487/- was



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remitted by the petitioner towards disputed tax demand from the electronic cash ledger of the petitioner. The petitioner is also permitted to submit a reply to the show cause notice within fifteen days from the date of receipt of a copy of this order. Upon receipt of the petitioner's reply, the first 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. On account of the impugned assessment order being set aside, the bank attachment is raised.

7. W.P.No.18550 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos..20335 & 20338 of 2024 are closed.

**15.07.2024**

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

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**SENTHILKUMAR RAMAMOORTHY,J**

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