IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.22306 of 2024
and W.M.P.Nos.24288 and 24289 of 2024

G.Anand,
Proprietor of M/s.Ram Industries,
GSTIN:33AGOPA9691B1ZF,
No.6,VND Nagar Extension,
Sennerkuppam, Chennai - 600 056. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
No.4/109, Third Floor, Varadarajapuram,
Nazarthpet, Chennai - 600 123. ... Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent order in Ref.No.ZD330552400001353 dated 30.04.2024 for the financial year 2018-2019 and quash the same and issue a direction to the respondent to consider the reply filed in ARN: ZD330324086426E, dated 15.03.2024 and dispose them in accordance with law.

For Petitioner : Mr.Swarnavel

For Respondent : Mr.G.Vasanthamala
Government Advocate (T)

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ORDER

The present Writ Petition is field for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent order in Ref.No.ZD33055240001353 dated 30.04.2024 for the financial year 2018-2019 and quash the same and issue a direction to the respondent to consider the reply filed in ARN: ZD330324086426E, dated 15.03.2024 and dispose them in accordance with law.

2. The learned counsel for the petitioner submits that in the year 2018-2019, the respondent noticed discrepancies with respect to GSTR 1 and GSTR 3B filed by the petitioner and issued a show cause notice in DRC-01 dated 28.12.2023. The allegation was that there is a short payment of tax. The petitioner clarified the differences through his reply in ARN: ZD330324086426E, dated 15.03.2024 with relevant set of documents such as GSTR 9 filed in ARN No.AC330319086715T, dated 10.03.2024 along with audited balance sheet, a detailed writ up dated 11.03.2024 along with the

particular invoices, credit notes and amended returns. However, the respondent ignored the clarifications and GSTR 9 reconciliation along with audited balance sheet and confirmed the show cause notice allegations through the impugned order stating that the "documents are incomplete". The respondent, without considering all these aspects, has passed a single line order and hence, the same is liable to be set aside.

3. By referring the impugned order, the learned Government Advocate (T) appearing for the respondent would fairly submit that the respondent ought to have passed a detailed order by considering all the aspects and would further submit that a suitable order may be passed.

4. In the present case, the show cause notice was issued to the petitioner on 28.12.2023, for which, the petitioner has also filed his reply dated 11.03.2024. In the reply, final reconciliation and reconciliation of E-Way bill Turnover with GSTR-1 along with seven supporting documents were filed, but, the same were not considered by the respondent and the respondent has mechanically passed the impugned order without application of mind. Hence, this Court is inclined to set aside the order passed by the respondent dated 30.04.2024 and accordingly, the same is set aside. While setting aside the

impugned order, this Court remits the matter back to the respondent to consider the reply taking into consideration all the final reconciliation and reconciliation of E-Way bill Turnover with GSTR-1 along with seven documents enclosed therewith and afford them an opportunity of personal hearing and thereafter, pass a detailed speaking order.

With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

13.08.2024

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To

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
No.4/109, Third Floor, Varadarajapuram,
Nazarthpet, Chennai - 600 123.

KRISHNAN RAMASAMY, J.

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