IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2024

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.22754 of 2024
AND
W.M.P. Nos.24787 & 24790 of 2024

Cuir Galerie.Com
represented by its Proprietor Mr. Imran Khan
Door No.10/9, Shop No.10/26 and 10/29
Anaikar Complex
Mattukara Veerabadran Street
Chennai 600 003 .. Petitioner

Vs

The Deputy Commercial Tax Officer
Vepery North III – Chennai
Office of the Deputy Commercial Tax Officer
Vepery North III, Chennai North ..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of the order of assessment in DRC-07 bearing Reference No.ZD330324155198F/GSTIN/ID33AMIPK0416A1ZV/2018-19 dated 23.03.2024 and to quash the same.

For Petitioner Mr. R. Ganesh

For respondent Mrs. K. Vasanthamala
Government Advocate (Taxes)

O R D E R

Challenge in this writ petition is made to the assessment order dated 23.03.2024 passed by the respondent.

2. The learned counsel appearing for the petitioner submitted that the respondent had uploaded the show cause notice dated 21.12.2023 and the assessment order dated 23.03.2024 in the GST web portal under the head "view additional notices/orders", due to which, the petitioner was unable to respond to the same. Thereafter, the respondent issued demand notice dated 02.07.2024 to the petitioner, raising tax arrears, and then only, the petitioner came to know about the assessment proceedings and hence, he pleaded ignorance. The learned counsel further submitted that the petitioner is willing to deposit 10% of the disputed tax demand. Hence, the order passed by the respondent may be set aside.

3. The learned Government Advocate appearing for the respondent submitted that that the show cause notice and the assessment order were uploaded by the respondent in the GST web portal and therefore, the fault is only on the part of the petitioner.

4. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and perused the materials placed before this Court.

5. Considering the submission made by the learned counsel for the petitioner that the show cause notice and the assessment order were not served on the petitioner physically, this Court is inclined to set aside the assessment order dated 23.03.2024 passed by the respondent and accordingly, the same is set aside and the matter is remanded for reconsideration by the respondent, subject to the following conditions :

i. The petitioner shall deposit 10% of the disputed tax demand, within a period of four (4) weeks from the date of receipt of a copy of this order.

ii. Thereafter, the petitioner shall file a reply, within a period of two (2) weeks. After receipt of the reply, the respondent shall fix a date for personal hearing by sending a physical notice to the petitioner and thereafter, pass orders on merits and in accordance with law.

With the above directions, this writ petition is disposed of. No costs. Connected W.M.P.s are closed.

14.08.2024

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Index : Yes/No
Neutral Citation : Yes/No

KRISHNAN RAMASAMY, J.

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To
The Deputy Commercial Tax Officer
Vepery North III – Chennai
Office of the Deputy Commercial Tax Officer
Vepery North III, Chennai North

W.P.No.22754 of 2024

14.08.2024