IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24129 of 2024 &
W.M.P.Nos.26389 and 26391 of 2024

M/s.Sri Rama Steels & Coal,
Pawankumar Agarwal,
Sole Proprietorship,
No.7/5, 1st Floor,
Pattabiram Street,
Kondithope- 600079. ... Petitioner

Vs.

State Tax Officer,
Vallalarnagar Assessment Circle,
Integrated Commecial Taxes Offices Building,
Chennai (North) Division,
No.32, Elephant Gate Bridge Road,
Chennai-600003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ Of Certiorarified Mandamus to call for the records in the impugned order passed by the Respondent herein in GSTIN/33ACRPA6808R1Z2/2017-18 dated 28.12.2023 and quash the same as arbitrary, and consequently direct Respondent not to attach the bank accounts of the petitioner and further remand back to the

Respondent for the fresh consideration.

For Petitioner : Mr.Harshit Sharma
For Respondent : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

This writ petition has been filed by the Petitioner challenging the impugned order passed by the Respondent herein in GSTIN/33ACRPA6808R1Z2/2017-18 dated 28.12.2023 and to quash the same as arbitrary, and consequently direct Respondent not to attach the bank accounts of the petitioner and further remand back to the Respondent for fresh consideration.

2. Mr.G.Nanmaran, learned Special Government Pleader (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 a show cause notice dated 04.09.2023 was issued to the Petitioner, for which the

Petitioner submitted a detailed reply on 04.10.2024, but without considering the same in a proper perspective, the Respondent had passed the impugned assessment order dated 28.12.2023, demanding tax along with penalty and interest and therefore the same is liable to be set aside.

5. On the other hand, the learned Special Government Pleader (Taxes) appearing for the Respondent would submit that show cause notice and Reminder were issued to the Petitioner besides issuing personal hearing notice, for which the Petitioner submitted reply without enclosing proper documents and invoice details and that apart, no clarification was given about the show cause notice and hence the Petitioner's reply to the show cause notice was not considered to be satisfactory and thereafter impugned order came to be passed. He further submitted that if the Petitioner wants to file any documents to substantiate his claim, he can very well file the same before the Appellate authority by way of filing an Appeal against the impugned order.

6. Heard both sides. Perused the records.

7. In the present case, though sufficient opportunity was provided to the Petitioner to substantiate his claim by issuing show cause notice as well as personal hearing notice, he had not chosen to submit proper reply and also produce the relevant documents, which resulted in passing of the impugned order. That apart, if the petitioner is so aggrieved by the impugned order, they can file an Appeal before the Appellate authority, challenging the impugned order.

8. In such view of the matter, this Court is not inclined to grant relief as sought for by the Petitioner and hence this Writ Petition is liable to be dismissed.

9. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

State Tax Officer,
Vallalarnagar Assessment Circle,
Integrated Commecial Taxes Offices Building,
Chennai (North) Division,
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KRISHNAN RAMASAMY.J.,

arr

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