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W.P.No.25804 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.25804 of 2024

and

W.M.P.Nos.28178 & 28179 of 2024

M/s.Samartha Interior,
Represented by its Proprietor Mr.Rajendra Budharam Mistry,
No.43/44, 4th Floor, Roop Chambers, Erulappan Street,
Sowcarpet, Chennai-600 079.

...Petitioner

Vs.

The State Tax Officer,
Peddunaickenpet Assessment Circle,
Integrated Commercial Taxes Building, (North) Division,
Room No.209, 2nd Floor, Elephant Gate Bridge Road,
Chennai-600 003.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in order dated 15.12.2023 in GSTIN 33AFWPM8064M1ZL/2017-18 and quash the same as illegal arbitrary and in violation of principle of natural justice.

For Petitioner : M/s.C.Rekhakumari

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader (Tax)



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ORDER

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This Writ Petition has been filed by the petitioner, challenging the impugned order dated 15.12.2023 passed by the respondent for the assessment year 2017-2018.

2. Mr.C.Harsha Raj, learned Additional 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 time of admission stage itself.

4. Alleging that there are certain discrepancies in the tax liability filed by the petitioner for the assessment year 2017-2018, the respondent passed an impugned order dated 15.12.2023, demanding the payment of differential amount along with interest and penalty in respect of the impugned assessment period.

5. The learned counsel for the petitioner submitted that the respondent issued a show cause notice in DRC-01 dated 14.08.2023, for which, the



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petitioner had filed a detailed reply on 14.09.2023 and the same was uploaded in the GST portal along with requisite documents. In spite of filing the reply to the said show cause notice, the respondent passed an impugned dated 15.12.2023, stating that as if the petitioner has not filed any reply to the said show cause notice. Since the reply was filed and the same was uploaded on the GST portal in Form DRC-06, the respondent passed an impugned order, which is liable to be set-aside. Hence, he sought for appropriate orders from this Court for affording an opportunity to the petitioner to present the case before the respondent and participate in the proceedings.

6. Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader (Taxes) for the respondent and perused the materials available on record.

7. On perusal of the materials, it is made clear that the petitioner had filed a reply to the show cause notice on 14.09.2023 in Form DRC-01 and the same was uploaded on the GST portal in Form DRC-06. Without taking into consideration the reply filed by the petitioner, the respondent passed an impugned order dated 15.12.2023, resulting in violation of principles of natural



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8. In the light of the above, this Court is inclined to set aside the impugned order dated 15.12.2023 passed by the respondent with the following directions:-

- (i) The order impugned herein is set aside and the matter is remanded to the respondent for fresh consideration in respect of the impugned assessment year.
- (ii) The respondent is directed to consider the reply filed by the petitioner and issue a 14 days clear notice by fixing the date for personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. Accordingly, the Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

06.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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Krishnan Ramasamy,J.,
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To
The State Tax Officer,
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Chennai-600 003.

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