IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.25858 of 2024 &
W.M.P.Nos.28225 & 28226 of 2024

Tvl.Mas Weltechk,
Represented by its Proprietor, Mr.Dharmalingam,
14/12C, Opposite Elforge Ltd.,
Denkanikita Road, Dhinnur,
Hosur, Krishnagiri-635 109 ...Petitioner

-Vs-

The Assistant Commissioner (ST) (FAC),
Hosur (South-3) Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur 635 109. ... Respondent

Prayer : This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the respondent's order dated 06.06.2024 in Reference No.ZD330624036310X and quash the same.

For Petitioner : Mr.G.Theertha Narayanan
for Mr.Adithya Reddy
For Respondent : Mr.J.N.C.Kaushik
Additional Government Pleader (Taxes)

ORDER

This Writ Petition has been filed by the petitioner challenging the impugned order dated 06.06.2024 passed by the respondent.

2. Mr.J.N.C.Kaushik, 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 list itself.

4. Alleging that there is a mismatch of tax liability between GSTR-2A and GSTR-3B filed by the petitioner for the financial year 2018-2019, the respondent passed an impugned order dated 06.06.2024, 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 Show Cause Notice in Form DRC-01 dated 12.10.2023 raised on the petitioner in the GST portal, for which, the petitioner also filed a reply on 26.10.2023. However,

without considering the reply filed by the petitioner, the present impugned order came to be passed by the respondent in violation of principles of natural justice. Further, he submitted that even an impugned order was uploaded in the GST portal. Hence, he sought appropriate orders from this Court to present the case and participate in the proceedings before the respondent.

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

7. In view of the above submissions made by the learned counsel on either side, and taking into consideration the fact that the petitioner had already filed a reply to the said show cause notice dated 12.10.2023 and the impugned order came to be passed in violation of principles of natural justice, and, therefore, this Court is inclined to set-aside the impugned order dated 06.06.2024 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 period.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same 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.

8. Accordingly, the Writ Petition is disposed of. There is no order as to 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.,
jd

To
The Assistant Commissioner (ST) (FAC),
Hosur (South-3) Assessment Circle,
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur 635 109.

W.P.No.25858 of 2024

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