IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26405 of 2024 &
W.M.P.Nos.28855 and 28856 of 2024

M/s.Dhanalakshmi Enterprises,
represented by its Proprietor,
No.3/210 Melandai Street,
Membakkam,
Kancheepuram- 602 106. ... Petitioner

.. Vs..

The Deputy State Tax Officer-1,
Sriperumbudur Assessment Circle,
Sriperumbudur,
Kancheepuram District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the respondent in his proceedings in Reference No.ZD330424222587D, quash the order dated 27.04.2024 passed therein for the financial year 2018-19.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.Amrita Dinakaran
Government Advocate

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ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the Respondent dated 27.03.2024 and to quash the same.

2. Today when the matter is taken up for hearing, the learned counsel appearing for the Petitioner would submit that the issue pertaining to Section 16(4) of the Goods and Services Tax Act, 2017 (in short 'the Act') was quashed by the order of this Court dated 17.10.2024 in W.P.No.25081 of 2024 etc., batch. He therefore would submit that this Writ Petition may be allowed with respect to issue pertaining to Section 16(4) of the Act and with respect to other issues, the matter may be remitted back to the Respondent.

3. The learned Government Advocate appearing for the Respondent submitted that this Writ Petition may be allowed with respect to issue pertaining to Section 16(4) alone and with respect to other issues, this matter may be remanded back to the authorities concerned for fresh consideration subject to terms.

4. Considering the facts an circumstances of the case, this Court is inclined to allow this Writ Petition with respect to issue pertaining to Section 16(4) alone and with respect to all other issues, this Court deems it fit to remit the matter back to the Respondent for fresh consideration subject to payment of 10% of disputed tax liability to the Respondent. Accordingly, this Court passes the following order:-

(i) This Writ Petition is allowed with respect to issue pertaining to Section 16(4) alone.

(ii) With respect to other issues, the matter is remanded to the Respondent for fresh consideration on condition that the Petitioner shall pay 10% of disputed tax to the Respondent within a period of ***four weeks*** from the date of receipt of a copy of this order.

(ii) The Petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(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 of 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.

22.10.2024

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

The Deputy State Tax Officer-1,
Sriperumbudur Assessment Circle,
Sriperumbudur,
Kancheepuram District.

KRISHNAN RAMASAMY.J.,

arr

W.P.No.26405 of 2024

22.10.2024