IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.03.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.28485, 28487 and 28488 of 2021
and
W.M.P.Nos.30082, 30084, 30086 of 2021

Tvl. Vishnu Ads,
Represented by its Proprietor,
Rajesh R,
No.82, Bharathi Nagar Main Road,
Pallavaram,
Chennai 600 043. ..Petitioner in all petitions

Vs.

The State Tax Officer -I,
Central Intelligence Cell,
Intelligence-II,
No.1, PAPJM Buildings,
Second Floor,
Greams Road,
Chennai 600 006. ..Respondent in all petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records on the files of the respondent in GST Nos.33BCWPR6998H1ZH/2017-18, GST

No.33BCWPR6998H1ZH/2018-19, GST No.33BCWPR6998H1ZH/2019-20 respectively dated 12.04.2021 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner in all petitions : Ms.S.Kanmani Annamalai

For Respondent in all petitions : Mr.V.Prashath Kiran,
Government Advocate

<u>COMMON ORDER</u>

The writ petitions are filed challenging the orders of assessment under the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "TNGST Act") on the limited premise that the opportunity that has been granted is inadequate and not in compliance with Section 75(4) of TNGST Act.

2. The petitioner is a registered dealer with GSTIN No 33BCWPR6998H1ZH, engaged in advertisement services. A summon dated 30.12.2020 was issued to the petitioner to produce the following documents:

> *"1.Details called for in the Audit Slip-1 given at the time of Inspection (Balance documents)*
> *2.Sale invoice copies as called for at the time of inspection.*
> *3.Writ up of the company.*
> *4.Ledger accounts (Inward supply and Outward Supply – hard copies)"*

2.1. A Best Judgment Notice was thereafter issued in form DRC 01 A to which the petitioner requested 10 days time to submit their reply vide letter dated 27.01.2021. However, no reply was filed. A Show Cause Notice was thereafter issued on 11.03.2021 along with DRC 01. Personal hearing was fixed on or before 26.03.2021. The petitioner was represented by its Auditor on 25.03.2021 and time was requested till 29.03.2021. Again on 01.04.2021, the petitioner requested 15 days time, which was rejected and only a week's time was granted for the petitioner to submit relevant documents along with its reply. The petitioner did not appear on 08.04.2021 instead, they submitted a letter on 12.04.2021, stating that they need a month's time to submit the relevant documents. The order came to be passed on 12.04.2021 after recording the above request.

3. It is submitted by the learned counsel for the petitioner that the opportunity that has been granted was inadequate rather not reasonable, more so, if one takes into account that during the relevant period viz., 30.12.2020, when a summon was issued until 12.04.2021 when the impugned order was passed, they were faced with covid pandemic. The petitioner would request this Court to take judicial notice of the difficulties faced during the covid pandemic and would

request one final opportunity to enable them to produce documents. The learned counsel for the respondent would submit that the petitioner ought to avail alternative remedy.

4. Considering the fact that the petitioner's request on 01.04.2021 for 15 days was limited to a week and also during the relevant period there was covid pandemic, which caused unprecedent difficulties. This Court is inclined to accede to the request of the petitioner for one final opportunity.

5. In view thereof, the impugned orders of assessment are set aside. The petitioner is at liberty to file their objections, along with the documents, within a period of 6 weeks from the date of receipt of a copy of this order. If any objection is filed, along with relevant documents, the same shall be considered and the order shall be passed in accordance with law. If, however, the petitioner fails to submit their objection, the impugned orders of assessment shall stand restored.

6. The writ petitions stand disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

22.03.2024

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer -I,
Central Intelligence Cell,
Intelligence-II,
No.1, PAPJM Buildings,
Second Floor,
Greams Road,
Chennai 600 006.

MOHAMMED SHAFFIQ, J.

shk

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