IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.01.2024

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.96, 102, 104, 108 & 112 of 2024
and
W.M.P.Nos.103, 104, 106, 107, 109, 110, 111, 112, 117 & 118 of 2024

MakeMyTrip (India) Private Limited,
Represented by its authorized signatory,
Deepak Katyal, aged 39,
S/o.Subhash Chander Katyal,
44, Pillaiyar Kovil, Jawaharlal Nehru Road,
Chennai-600 040. ... Petitioner in all Wps

-Vs-

State Tax Officer,
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai-600 031 ... Respondent in all WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records pertaining to impugned order bearing Nos. ZD330723113762M/ 33AADCM5146R1Z2/2017-18, ZD330723113946C/ 33AADCM5146R1Z2

/2018-19, ZD330723114083V/33AADCM5146R1Z2/2019-20, ZD330723114197K/33AADCM5146R1Z2/2020-21 & ZD330723114347L /33AADCM5146R1Z2/2021-22 dated 26.07.2023 on the files of the respondent herein and quash the same.

For Petitioner in all WPs : Mr.Harish Bindumadhavan

For Respondent in all WPs : Mr.V.Prashanth Kiran, GA (Taxes)

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COMMON ORDER

All these Writ Petitions pertain to a common issue: whether the petitioner, an intermediary, is entitled to exemption from payment of GST in respect of services provided in relation to hotel accommodation if the tariff is below Rs.1,000/-. In each Writ Petition, a separate order issued in July 2023 is impugned. The challenge is on the common ground that the respondent did not take into consideration, the reply issued in June 2023 to the show cause notice in Form DRC-01.

2. Mr.V.Prashanth Kiran, learned Government Advocate, accepted notice on behalf of respondent when the matter was listed for admission. After obtaining instructions, he submits that the reply of the petitioner to the intimation issued in Form DRC-01A was taken into consideration in the impugned order, but not the reply dated 01.06.2023 to the show cause notice issued in Form DRC-01.

3. The non-consideration of the reply to the show cause notice certainly prejudices the petitioner and denies the petitioner a reasonable opportunity to establish its position. On that sole ground, the respective impugned order calls for interference.

4. Accordingly, without expressing any opinion on the merits of the matter, the orders impugned herein are quashed. As a corollary, these matters are remanded for reconsideration by the assessing officer. After providing a reasonable opportunity to the petitioner and by taking into consideration the replies of the petitioner, a reasoned order shall be issued within a period of four weeks from the date of receipt of a copy of this order.

5. These Writ Petitions are disposed of on the above terms. There will be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

18.01.2024

rpl
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

State Tax Officer,
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai-600 031

SENTHILKUMAR RAMAMOORTHY,J.

rpl

W.P.Nos.96, 102, 104, 108 & 112 of 2024
& W.M.P.Nos.103, 104, 106, 107, 109, 110, 111, 112, 117 & 118 of 2024

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