IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31897 of 2024
& W.M.P.Nos.34644 & 34645 of 2024

Tvl.Krishna Electronics,
Rep by its Proprietor R.Kavitha,
46A, Vellaimottan Street,
Cuddalore 607 004,
GSTIN: 33AXRPK4797J1ZP

... Petitioner

Vs.

1.The State Tax Officer (Intelligence) Data Analytics Unit,
O/o. The Joint Commissioner (ST) Intelligence,
Cuddalore Division,
No.1, Vallalar Nagar,
Cuddalore 607 001

2.The Commercial Tax Officer,
Cuddalore Division,
No.1, Vallalar Nagar,
Cuddalore 607 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the 1st respondent in its impugned proceedings for the assessment year

2020-21 in GSTIN:33AXRPK4797J1ZP/2020-21 dated 15.07.2024 and the 2nd respondent consequential DRC-07 order bearing REF.No.ZD330724187011N dated 15.07.2024 and quash the same.

For Petitioner : Ms.R.Hemalatha

For Respondent : Ms.Amirta Poonkodi Dinakaran, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 15.07.2024 passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that initially, the respondent had issued a show cause notice dated 15.02.2024, for which, a reply dated 18.03.2024 was filed by the petitioner. Thereafter, for the reminder notices were issued by the respondents, the petitioner had filed his additional reply clarifying the

allegations raised by the respondents. However, without considering the said reply, impugned order came to be passed by the respondents. Further, he would submit that now, the petitioner is willing to deposit 10% of the disputed tax amount to the respondent and hence, requests this Court to set aside the impugned order passed by the respondents.

4. On the other hand, the learned Government Advocate appearing for the respondent would submit she has no objection and hence, she requested this Court to remit the matter back to the respondents, subject to the payment of 10% of the disputed amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, it is clear that though the opportunity of personal hearing was provided to the petitioner vide the reminder notices, the petitioner had failed to avail the said opportunities. However, now,

the petitioner is willing to deposit 10% of the disputed tax amount and requests this Court to remit the matter back to the respondents. Hence, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case before the respondents on merits. In such view of the matter, this Court is inclined to set aside the impugned order dated 15.07.2024 passed by the respondents. Accordingly, this Court passes the following order:-

(i) The impugned order dated 15.07.2024 is set aside and the matter is remanded to the 1st respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondents within a period of four weeks from today (28.10.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

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

(iii) On filing of such reply/objection by the petitioner, the 1st 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.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

28.10.2024

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

KRISHNAN RAMASAMY.J.,

nsa

To

1.The State Tax Officer (Intelligence) Data Analytics Unit,
O/o. The Joint Commissioner (ST) Intelligence,
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(3/3)