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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33216 of 2024
and
W.M.P.Nos.35997 and 35999 of 2024

Tvl.Saras Electricals,
Rep. by its proprietor Mr.Bhikam Chand,
No.44, New No.69, Thiru Complex,
Pantheon Street, Chennai 600 008. ... Petitioner

Vs.

The State Tax Officer,
Group - II, Intelligence - I,
Office of the Joint Commissioner (ST), Intelligence-I,
No.1, Papjm Buildings, Greams Road, Thousand Lights,
Chennai 600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records of the impugned proceedings of the respondent in GSTIN:33AAHPB1357N1ZT/2018-19 dated 05.03.2024 and Form DRC-07 in Reference No.:ZD330324026155V dated 05.03.2024 for the year 2018-19 under TNGST Act 2017 and quash the same and direct the respondent to consider the reply dated 02.03.2024 and to provide opportunity of personal hearing.

For Petitioner : Mr.M.Hariharan
For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

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The writ petition is filed challenging the impugned order dated 05.03.2024 on the premise that the impugned order was passed without considering the detailed reply filed by the petitioner, dated 02.03.2024, along with Annexures.

2. The petitioner is engaged in supply of electrical and electronic goods, registered under the GST Act. The petitioner for the relevant period 2018-19 had filed its returns and paid appropriate taxes. While so, there was a surprise inspection conducted in the premises of the petitioner on 18.07.2023 and 19.07.2023. During the course of the inspection the following defects were noticed:

i) E-way Bills generated for Inward Supply without actual movement of goods.

ii) E-way Bills generated for Outward Supply without actual movement of goods.

iii) Mismatch between GSTR1 and GSTR3B

iv) Mismatch between GSTR 3B and GSTR 2A

v) Tax not paid/ short paid.

vi) ITC Reversal for Purchase Returns

vii) Interest for RCM

viii) ITC mismatch on verification of GSTR 9.

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3. Pursuant thereto, an intimation in DRC01A, dated 06.02.2023, was issued, for which the petitioner had filed a reply on 17.03.2023 and the respondent has not considered the same. A Show cause notice in Form DRC01 was issued by the respondent on 06.10.2023. It is submitted by the learned counsel for the petitioner that a detailed reply was filed by the petitioner on 02.03.2024 along with supporting documents, however, the impugned order has been passed without even making a reference to the said reply.

4. On the same being pointed out, the learned counsel for the respondent would submit that they would redo the assessment taking into account the reply, dated 02.03.2024 and the documents filed along with the said reply.

5. In view thereof the impugned order dated 05.03.2024 is set aside. The respondent shall redo the assessment after considering the reply dated 02.03.2024 along with documents submitted by the petitioner and after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed.

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

The State Tax Officer,
Group - II, Intelligence - I,
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MOHAMMED SHAFFIQ, J.

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