



W.P.No.33108 of 2024

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33108 of 2024

and

W.M.P.Nos.35864 and 35866 of 2024

Tvl.Sara Fabrications,
Rep. by its Proprietor,
SF No.623/1, 1st Floor,
Sara Nivas, Postal Colony,
Thoppampatti, Coimbatore,
Tamil Nadu 641 017.

..Petitioner

Vs.

The Assistant Commissioner (ST),
Periyanaickenpalayam Circle,
Coimbatore, Tamil Nadu 641 018.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari call for the records of the impugned assessment order in Ref. No. ZD330424209203Z dated 26.04.2024 for the financial year 2018-19 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 from the files of the respondent herein, quash the same.

For Petitioner : M/s.Aparna Nandakumar



W.P.No.33108 of 2024

WEB COPY

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader.

ORDER

The present writ petition is filed challenging the impugned order dated 26.04.2024 on the premise that the same has been made without taking into account the reply and supporting documents filed by the petitioner and also a non-speaking order inasmuch as it does not assign any reason for rejecting the reply.

2. The petitioner is a manufacturer and supplier of flex boards, advertisements boards and advertising services and is a registered dealer under the Goods and Services Act, 2017. During the relevant period, the petitioner filed its return and paid the appropriate taxes. However, during the scrutiny of the petitioner's return, the following discrepancies were noticed viz.,

- i. Reconciliation of GSTR-01 with GSTR-09
- ii. Excess Input Tax Credit (ITC) claimed on account of non-reconciliation in GSTR-09.
- iii. Verification of ITC availed of Reverse Charge
- iv. Verification of ITC availed under ISD



W.P.No.33108 of 2024

v. Under declaration of Ineligible ITC

WEB COPY

Subsequently, a Show Cause Notice was issued to the petitioner in Form DRC-01 on 27.12.2023, followed by reminders on 16.02.2024 and 22.03.2024. The petitioner submitted its objection on 28.02.2024 along with supportive relevant documentary evidence including purchase orders and reconciliation statement.

3. It is submitted by the learned counsel for the petitioner that the objections in respect of all the issues have been disposed of merely by stating that the petitioner has not produced the necessary documents, and thus the reply has not been accepted. It is further submitted by the learned counsel for the petitioner that the impugned order does not deal with any of the objections raised nor does it consider the documents submitted in support thereof, which would indicate that there is non-application of mind to the material on record.

4. The learned counsel for the respondent would submit that they would redo the assessment on the basis of the reply dated 28.02.2024 and the materials already on record including the documents filed in support thereof, which was agreed to by the learned counsel for the petitioner.



W.P.No.33108 of 2024

WEB COPY

5. In view thereof, the impugned order dated 26.04.2024 is set aside. The petitioner in addition to the reply filed already may submit its objections within a period of two weeks from the date of receipt of a copy of this order and if any representation / reply that may be filed within the stipulated time period i.e., two weeks from the date of receipt of a copy of this order, the respondent is directed to pass order afresh, taking into account and considering the reply dated 28.02.2024 along with documents filed in support thereof.

6. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.11.2024

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

To



W.P.No.33108 of 2024

The Assistant Commissioner (ST),
Periyanaickenpalayam Circle,
Coimbatore, Tamil Nadu 641 018.



WEB COPY



W.P.No.33108 of 2024

MOHAMMED SHAFFIQ, J.

shk

W.P.No.33108 of 2024

and

W.M.P.Nos.35864 and 35866 of 2024

12.11.2024