IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33809 of 2024
and
W.M.P. Nos.36623 and 36624 of 2024

Logos Constructions Private Ltd.,
Represented by its Managing Director,
Mr.S.S.Antony Joseph
No.14, Logos, 1st Avenue,
Ashok Nagar, Chennai-600 083. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Intelligence I,
Room No.241, 2nd Floor, No.1, PAPJM Building,
Greams Road, Chennai-600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records in the files of the respondent in impugned order passed under Section 73 in Reference No.ZD3307241890658 dated 16.07.2024 for F.Y.2021-22, and quash the same as illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.J.Pooventhera Rajan

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

ORDER

The present writ petition is filed challenging the impugned order on the limited ground that the impugned order has levied penalty of Rs.52,56,437/- whereas what was proposed in the Show Cause Notice was only Rs.50,000/-.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a premium brand constructions company specialised in Civil, pre-engineered buildings and interior works and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2021-22, the petitioner filed its returns and paid the appropriate taxes.

3. It is further submitted by the learned counsel for the petitioner that a notice in DRC-01A was issued on 05.05.2023 and another notice in DRC-01 was issued on 26.10.2023. Further, personal hearing notices were issued on 05.02.2024, 15.02.2024 and 19.02.2024. The petitioner had filed its reply on 04.07.2024 and the impugned order came to be passed on 16.07.2024.

4. It is thus submitted by the learned counsel for the petitioner that the impugned order traverses beyond the Show Cause Notice and thus in terms of Section 75(7) of the Central Goods and Services Tax Act, 2017, the petitioner

ought to be put on notice.

5. The learned counsel for the Respondents would submit that they would redo the assessment in accordance with law within the time stipulated by this Court.

6. In view thereof, the petitioner may treat the impugned order of assessment as show cause notice and file its objections/reply insofar as enhancement of penalty from Rs.50,000/- to Rs.52,56,437/-, within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections/ reply is filed, the same shall be considered by the Respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner.

7. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

13.11.2024

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

To:

The Assistant Commissioner (ST) (FAC),
Intelligence I,
Room No.241, 2nd Floor, No.1, PAPJM Building,
Greams Road, Chennai-600 006.

MOHAMMED SHAFFIQ, J.

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W.P. No.33809 of 2024

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