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W.P.No.34703 of 2024

IN THE HIGHCOURT OF JUDICATURE AT MADRAS

DATED : 25.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.34703 of 2024

M/s.Sri Ninbavasani Agencies
represented by its Proprietor,
No.2/1612, First Cross Street,
Dr.Ambedkar Salai, Periyar Nagar Extension,
Madipakkam, Chennai-600 091.

... Petitioner

Vs.

The Deputy State Tax Officer,
Madipakkam Assessment Circle,
Room No.233, 2nd Floor,
Nandanam, Chennai-600 035.

...Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN/33AABPV3556D1ZV/2019-20, quash the order dated 22.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

The present writ petition is filed challenging the impugned order in GSTIN/33AABPV3556D1ZV/2019-20 dated 22.08.2024 passed by the respondent on the premise that the same was made in violation of principles of natural justice.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of cement and iron and steel and is registered under the Tamil Nadu Goods and Services Act, 2017. During the relevant period of 2019-20, the petitioner has filed the returns and paid appropriate taxes. However, on scrutiny, it was found that there was a discrepancy between GSTR 1 and GSTR 3B.

3. It is submitted by the learned counsel for the petitioner that a show cause notice in Form GST DRC-01 was issued on 20.05.2024. Thereafter, reminders were also issued on 14.08.2024, 17.08.2024 and 19.08.2024. However, the petitioner had not responded to any of the above notices / intimation, the impugned order was thus passed confirming the proposal. It is



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submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, he would be able to explain the discrepancy between GSTR 3B and GSTR 2A.

4. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of **Sree Manoj International Vs. Deputy State Tax Officer in W.P.No.10977 of 2024 dated 25.04.2024**, to submit that this court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes.

5. It was further submitted that the petitioner is ready and willing to pay 10% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Government Advocate appearing for the respondent does not have any serious objection.

6. In view thereof, the impugned order dated 22.08.2024 is set aside and the petitioner shall deposit 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. On complying with the



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above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are 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. If the above deposit is not paid or objections are not filed within the stipulated period, i.e., four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

7. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, WMP Nos.37641 and 37645 are closed.

25.11.2024

NCC : Yes / No
Index : Yes / No
Internet : Yes
mrn



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To

The Deputy State Tax Officer,
Madipakkam Assessment Circle,
Room No.233, 2nd Floor,
Nandanam, Chennai-600 035.



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MOHAMMED SHAFFIQ, J.

mrn

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