# IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 14.11.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.34054 of 2024**
**and**
**W.M.P.Nos.36871 & 36872 of 2024**

Tvl.Sri Navaladiyan Traders,
Represented by its Proprietor,
Mr.Karuppannan Pushparaj,
347P, Uppupalayam Road,
Vellakovil, Tiruppur,
Tamil Nadu 638 111. ... Petitioner

Vs.

1. The Assistant Commissioner (S.T),
Vellakovil Assessment Circle,
No.7/20, Tiruppur Road,
Kangeyam (Post),
Tiruppur District,
Tamil Nadu.

2. The Deputy State Tax Officer-1 (ST),
(also known as Deputy Commercial Tax Officer ),
Vellakovil Assessment Circle,
Kangeyam, Tamil Nadu. ... 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 files of the 2nd Respondent herein in GSTIN:33BLLPP6710R1ZG/2018-2019 dated 26.04.2024 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap
For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

**ORDER**

The present Writ Petition is filed challenging the impugned order dated 26.04.2024 passed by the second respondent relating to the assessment year 2018-2019.

2. Mr.C.Harsha Raj, learned Additional Government Pleader 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.

3. The petitioner is engaged in the business of buying and selling cotton waste and is a registered dealer on the file of the first respondent. During the relevant period, the petitioner had filed its return and paid appropriate taxes. On verification of the returns, it was found that there is a mismatch between GSTR-3B and GSTR-2A. Subsequently, notice in Form GST ASMT-10 dated 09.08.2023 was issued to the petitioner through GST Portal, followed by Form DRC-01A and Form DRC-01 dated 20.11.2023 and 06.01.2024 respectively and personal hearing opportunity was also granted on 23.01.2024. However, the petitioner had neither filed its reply nor paid the tax amount. Hence, the impugned order came to be passed.

4. The impugned order is challenged on the premise that the notices and orders were uploaded under the **“view additional notices and orders”** tab on the GST Portal, thereby, the petitioner was unaware of the initiated proceedings and thus unable to participate in the adjudication proceedings.

5. The limited issue that arises for consideration in the impugned order is the alleged difference in purchase turnover and sales turnover reported between GSTR-3B and GSTR-2A. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, he would be able to explain the alleged discrepancies between purchase turnover and sales turnover.

6. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024***. It was further submitted that the petitioner is ready and willing to pay 25% 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 Additional Government Pleader appearing for the respondents does not have any serious objection.

7. In view thereof, the impugned order dated 26.04.2024 is set aside and the petitioner shall deposit 25% of the disputed tax within a period of four (4) weeks from the date of receipt of a copy of this order. On complying with the 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 (4) 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 second 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 and four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

8. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**14.11.2024**

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

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To
1. The Assistant Commissioner (S.T),
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2. The Deputy State Tax Officer-1 (ST),
(also known as Deputy Commercial Tax Officer ),
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**MOHAMMED SHAFFIQ, J.**

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