IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.38464 of 2024
and
W.M.P.Nos.41658 and 41660 of 2024

Futureworks Media Limited,
Represented by its Authorized Signatory,
Mr.Gaurav Gupta,
No.56/3A, 1st Floor, Cee Dee Yes Fayola Towers,
200 Feet Radial Road, Opposite to Kamakshi Hospital,
Pallikaranai, Chennai 600 100. ..Petitioner

Vs.

Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.233, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai 600 035. ..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records in Order passed by the respondent order in GSTIN:33AABCF1284F1Z1 /2020-21 dated 26.09.2024 and seeking to quash of the same as arbitrary and further direct the first respondent to drop the proceedings.

For Petitioner : Mr.Vishal Agrawal for
M/S.P.Jayalakshmi

For Respondent : Mr.C.Harsha Raj,

Additional Government Pleader.

ORDER

The writ petition is filed challenging the impugned order dated 26.09.2024 on the limited ground that despite the petitioner having filed the objection, the impugned order has been passed without assigning any reasons. In other words, the impugned order according to the petitioner suffers from vice of being a non-speaking order.

2. The petitioner is engaged in the supply of visual effects (“VFX”) services and is registered under the Goods and Services Act, 2017. During the relevant period viz., 2020-21, the petitioner effected export supplies which would constitute zero-rate supplies under the GST Act. However, the same was sought to be rejected by the respondent.

2.1. Pursuant thereto, a notice in Form GST DRC-01A was issued on 31.10.2022, followed by a Show Cause Notice in Form GST DRC-01 was issued on 16.03.2023. Personal hearing was offered on 15.06.2023. In response to the Show Cause Notice, the petitioner had filed its reply on 14.12.2022, 28.04.2023, 25.07.2023 and 18.06.2024, providing a detailed explanation by placing reliance upon various judgments. However, without dealing with the same, the impugned order came to be passed, confirming the proposal.

3. It is submitted by the learned counsel for the petitioner that under similar circumstances for the previous year viz., 2017-18, this Court vide order dated 29.10.2024 in W.P.No.31833 of 2024 had set aside the impugned order on the premise that the impugned order suffers from vice of being non-speaking order.

4. The learned counsel for the respondent would submit that they would consider the reply and pass orders after affording the petitioner a reasonable opportunity of hearing.

5. In view thereof, the impugned order dated 26.09.2024 is set aside. The petitioner shall treat the impugned order of assessment as a Show Cause Notice and shall submit its objections along with supporting documents/material within a period of two (2) weeks from the date of receipt of a copy of this order. If any such objections are filed, the same shall be considered by the respondent and appropriate orders shall be passed in accordance with law after affording the petitioner a reasonable opportunity of hearing. If the objections are not filed within the stipulated period as stated supra, the impugned order of assessment shall stand

restored.

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

16.12.2024

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

To

Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.233, Second Floor,

Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai 600 035.

<u>MOHAMMED SHAFFIQ, J.</u>

shk

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