IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38946 of 2024
and
W.M.P.Nos.42186 and 42187 of 2024

Karthik Kumar Yogapriya,
27/41, 1st Floor, Laksh Event Management,
Sundareswarar Street, Mylapore,
Chennai 600 004.

.. Petitioner

Vs.

The State Tax Officer (FAC),
Mandaveli Assessment Circle,
Room No.419, Secondl Floor,
Integrated Commercial Taxes and Registration Building,
South Tower, Nandanam, Chennai 600 035. .. Respondent

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 file of the respondent and quash the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 20.08.2024 and having Reference Number ZD330824168789N and its annexure dated 19.08.2024 in GSTIN:33AICPY3535G1Z9/2019-2020 passed by the respondent for financial year 2019-20.

For Petitioner : Mr.N.V.Narayanan

For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 19.08.2024 on the limited ground that the impugned order proceeds on the basis that no reply was filed overlooking the fact that the petitioner had in fact filed its reply to the show cause notice vide letter dated 17.08.2024.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of providing event management services to varied client across India and is registered under the GST Act. During the relevant period of 2018-19, the petitioner has filed the returns and paid appropriate taxes. However, on scrutiny of the returns, the following defects were noticed:

(i) Tax on outward supplies under declared on reconciliation of data in GSTR 09.

(ii) Reconciliation of GSTR 01 and GSTR 09.

(iii) Excess ITC claimd on account of non-reconciliation of information.

(iv) ITC to be reversed on non-business transactions and exempt supplies.

(v) Under declaration of Ineligible ITC.

(vi) ITC claimed from cancelled dealers, return defaulters and tax non payers.

(vii) Interest due to late payment of GSTR 3B.

3. It is submitted by the learned counsel for the petitioner a notice in DRC01 was issued on 20.05.2024 with personal hearing on 30.05.2024. Thereafter, two reminders viz., 27.06.2024 and 13.07.2024 was also issued to the petitioner. In response to the show cause notice dated 20.05.2024 the petitioner submitted its reply dated 17.08.2024, which was duly acknowledged. However, the impugned order proceeds on the basis that the petitioner has not submitted any reply.

4. On this being pointed out, the learned counsel for the

respondent on instructions would submit that they would pass orders afresh after considering the petitioner's reply dated 17.08.2024 and after affording the petitioner a reasonable opportunity of hearing.

5. In view thereof, the impugned order is set aside. The respondent is directed to consider the petitioner's reply dated 17.08.202 and pass orders afresh after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

19.12.2024

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

To:

The State Tax Officer (FAC),
Mandaveli Assessment Circle,
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MOHAMMED SHAFFIQ, J.

spp

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