



W.P. No.38919 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38919 of 2024

and

W.M.P.Nos.42144 and 42145 of 2024

Techno Bright Industries,
Rep. by its partner, K.J.Sathish Kumar,
182, Sidco Industrial Estate,
Ambattur, Tiruvallur, Tamil Nadu 600 098.

.. Petitioner

Vs.

The State Tax Officer,
(Also known as Commercial Tax Officer)
Pattaravakkam Assessment Circle,
Station: Integrated Commercial Taxes and
Registration Department Buildings,
T.S.No.2, Government Farm Village,
Room No.415, IVth Floor, 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 herein, in order reference number GSTIN-33AAEFT9571F1ZO/2019-20 dated 22nd August, 2024 along with the summary of the order in Form GST-DRC-07 vide reference No.ZD330824289563Z dated 30th August 2024 for the tax period April 2019 to March 2020 and quash the same.



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For Petitioner : Mr.S.Vishnupriya

For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

The present writ petition is filed challenging the impugned order dated 22.08.2024, on the limited ground that the impugned order came to be passed without considering the petitioner's request for time which was made vide letter dated 19.08.2024.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a partnership firm engaged in the business of designing, manufacturing and implementation of shot blasting, shot peening machine and dust collecting system and is registered under the GST Act. During the relevant period of 2019-20, the petitioner has filed the returns and paid appropriate taxes. However, on scrutiny of the returns in terms of Section 61 of the Act, it was noticed that there was a mismatch between GSTR 3B and GSTR 2A.

3. It is submitted by the learned counsel for the petitioner that the



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petitioner was issued with a show cause notice in Form DRC 01 on 31.05.2024 with personal hearing on 01.07.2024. Thereafter, two reminders were issued to the petitioner on 14.08.2024 and 18.08.2024 with personal hearing on 17.08.2024 and 20.08.2024. In response the petitioner vide letter dated 19.08.2024 requested 20 days time to submit relevant documents in support of their contention. The relevant portion of the letter dated 19.08.2024 is extracted here under:

"We have received the notice the financial year 2019-20 towards excess availment of Input Tax Credit taken.

As per the notice we are herewith attaching the above document for your reference.

1. Copy of Balance sheet
2. Copy of Profit and Loss Account
3. Schedule of Balance sheet and profit and loss account.
4. Sales Register
5. Input credit Ledger for your reference.

To Reconciliation for GSTR2A and GSTR3B we hereby request you to kindly give us 20 days time."

However, the impugned order has been passed without even a reference to the above request / letter.

4. When this was pointed out, the learned counsel for the respondent on instruction would submit that the above letter was in fact



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served on the respondent and they would consider the same and pass orders afresh after providing the petitioner a reasonable opportunity of hearing.

5. In view thereof the impugned order is set aside. The petitioner shall treat the impugned order of assessment as show cause notice and submit its objections within a period of 2 weeks from the date of receipt of a copy of this order, failing which the impugned order shall stand restored.

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

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MOHAMMED SHAFFIQ, J.

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