BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13808 of 2024
and
W.M.P.(MD)No.12145 of 2024

Tvl.Ram Steel,
Represented by its Proprietor Ramprasath. ... Petitioner

Vs.

The State Tax Officer,
Dindigul (Town) Assessment Circle,
Dindigul. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned proceedings of the respondent in GSTIN:33CNNPR2172L1ZJ/2022-23 dated 09.08.2023 and quash the same as illegal and devoid of merits.

For petitioner	: Mr.Raja.Karthikeyan
For respondent	: Mr.R.Suresh Kumar Additional Government Pleader

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ORDER

Heard learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is aggrieved by the impugned order dated 09.08.2023 bearing reference in GSTIN:33CNNPR2172L1ZJ/2022-23 passed by the respondent for the assessment year 2022-23.

3. By the impugned order, the respondent has confirmed the demand proposed in the show cause notice that preceded the impugned order for a sum of Rs.5,98,768/- (IGST-Rs.1,21,898/- + SGST – Rs.2,38,435/- + CGST – Rs.2,38,435/-).

4. It is the case of the petitioner that although the petitioner had replied the show cause notice, one of the staff of the petitioner has appeared and conceded without knowledge of the petitioner. It is submitted that the petitioner is a small time operator and was unaware of the personal hearing that was proposed to be held on 25.07.2023.

5. That apart, it is submitted that in the impugned order, there is no semblance of any discussion regarding the reply to the show cause notice and the submissions of the person, who appeared in the personal hearing. Hence, he prays to set aside the impugned order.

6. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this Court is of the view that the petitioner can be given fresh opportunity subject to the terms the petitioner shall deposit 20% of the disputed tax as a condition for the respondent to take back the case afresh.

7. This amount shall be paid by the petitioner from its Electronic Cash Register within 30 days from the date of receipt of a copy of this order. Since the reply filed by the petitioner is also not in detail, the petitioner shall file detailed reply within 30 days from the date of receipt of a copy of this order along with aforesaid deposit.

8. The impugned order, which stands quashed, shall be treated as addendum

to the show cause notices that preceded the impugned order.

9. It is expected that the respondent shall pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of two months thereafter.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

27.06.2024

To

The State Tax Officer,
Dindigul (Town) Assessment Circle,
Dindigul.

<u>C.SARAVANAN, J.</u>

apd

W.P.(MD) No.13808 of 2024

27.06.2024