BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **10.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.15243 of 2024
and
W.M.P.(MD) Nos.13356 and 13358 of 2024

Akaruppiah ... Petitioner

/vs./

The State Tax Officer,
Srirangam Assessment Circle,
Trichy 620 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in its Proceedings made in GSTIN.33ALTPK3745J1ZP/2018-19 dated 29.12.2023 and the connected order in Form GST DRC-07 bearing Ref. No. ZD331223259721M dated 29.12.2023 and quash the same as illegal, arbitrary and consequently direct the Respondent to re-do the assessment in accordance with law and after affording the Petitioner reasonable opportunity of Personal hearing.

For Petitioner : Mr.J.Prasanna Kumar

For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

This writ petition is disposed of at the time of admission after perusing the impugned order, after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent as well and after dispensing with the requirement of filing of a counter.

2.In this writ petition, the petitioner has challenged the impugned order dated 29.12.2023 passed for the assessment year 2018-19. The petitioner has failed to respond to the notices that preceded the impugned order.

3.It is the further case of the petitioner that the petitioner was also not issued with any personal hearing notices. In this connection, a reference is made to the notice in DRC 01 dated 06.10.2023, wherein time for personal hearing has not been given. There is clear violation of principles of natural justice, although the petitioner is guilty of delay in approaching this Court.

4.Be that as it may, the petitioner may have a case, as the dispute on merits appears to be on account of mismatch between the input tax credit availed by the petitioner in GSTR3A, GSTR 3B and GSTR2B.

5.Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law.

6.The impugned order, which stands quashed, shall be treated as addendum to the notice in DRC 01 dated 06.10.2023. The petitioner shall file a consolidated reply to the show cause notice within a period of 30 days from the date of receipt of a copy of this order. The respondent shall thereafter pass a fresh order on merits and in accordance with law within a period of 3 months. It is needless to state that the petitioner shall also be heard, before a fresh order is passed.

7.The Writ Petition stands allowed by way of remand. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

10.07.2024

To

The State Tax Officer,
Srirangam Assessment Circle,
Trichy 620 006.

C.SARAVANAN, J.

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