BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.08.2024

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THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.19758 of 2024
and
W.M.P.(MD).Nos.16750 and 16751 of 2024

Tvl.R.K.Agencies,
Rep. By its Proprietor
Mr.D.Ravichandran. ... Petitioner

Vs.

The State Tax Officer,
Thuckalay-1 Assessment Circle,
Kanniyakumari District. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings passed by the respondent vide his order in GSTIN:33BHTPR2741E1Z7/2017-18, dated 27.12.2023 and quash the same as the same is passed by grossly violating the principles of natural justice and also passed against the provisions of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Sureshkumar Additional Government Pleader

ORDER

The present Writ Petition is filed challenging the impugned order passed by the respondent dated 27.12.2023 relating to the assessment year 2017-2018.

2. It was submitted by the learned counsel for the petitioner that the petitioner is a registered dealer and he was filing the monthly returns and paying tax after adjusting the eligible Input Tax Credit. The impugned order is passed levying interest for the belated payment of tax. It was further submitted that the entire taxes have been paid and the only issue that is left for consideration is the levy of interest.

3. It was submitted by the learned counsel for the petitioner that with the introduction of GST, there were several technical glitches in the portal and the assessees were also taking time to adapt to the e-mechanism and it was only in view of the same that the petitioner was unable to respond to the above notices and the order of adjudication. It was submitted by the learned counsel for the petitioner that the petitioner was unable to put forth their objections in view of the fact that they were not aware of the show cause notice being uploaded in the GSTIN portal. It was thus submitted that the petitioner may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

4. Taking into account the peculiar facts of the case, wherein, the petitioner had paid the entire taxes, this Court is of the view that the petitioner may be granted one final opportunity to put forth his objections.

5. In view thereof, the impugned order dated 27.12.2023 is set aside. The impugned order shall be treated as a show cause notice and the petitioner shall file their objections with regard to the levy of interest within a period of two (2) weeks from the date of receipt of a copy of this order. If any such objections are filed within the stipulated period, the respondent shall consider the same and pass appropriate orders in accordance with law after affording the petitioner a reasonable opportunity of hearing. If such objections are not filed within the stipulated period, i.e., two weeks from the date of receipt of a copy of this order, the impugned order of assessment shall stand revived.

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

19.08.2024

Index : Yes / No
Internet : Yes/ No
Lm

MOHAMMED SHAFFIQ, J.

Lm

To
The State Tax Officer,
Thuckalay-1 Assessment Circle,
Kanniyakumari District.

W.P.(MD).No.19758 of 2024

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