BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.08.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.20305 of 2024
and
W.M.P.(MD)No.17235 of 2024

Kajah Trading Private Limited,
Represented by Managing Director,
A.Abdul Zuhin ... Petitioner

Vs.

The State Tax Officer,
Tenkasi Jurisdiction,
Tirunelveli. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN: 33AABCK7367G1ZI/2018-2019 dated 10.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-2019.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This Writ Petition is filed challenging the impugned order dated 10.04.2024 on the limited ground that it has been passed without considering the petitioner's objection dated 25.03.2024 and thus suffers from violation of principles of natural justice and non application of mind to the material on record.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in Beedi Trading under the name and style of Kajah Trading Private Limited and it is registered under the GST Act. It is submitted by the learned counsel for the petitioner that the petitioner has filed the return and also paid the appropriate taxes in terms of GST Act. While so, GSTR-01 was issued directing the petitioner to show cause as to the mismatch between GSTR-01 and GSTR-09 and that the petitioner had availed excess Input Tax Credit. The petitioner was issued with the following reminders after issuing GSTR 01.

S.No	Notice Type	ARN No	ARN Date	Personal Hearing Date
1	2	3	4	5
1.	Form GST DRC 01 with Show cause Notice	AD3312230641888	27/12/2023	26/01/2024
2.	Reminders/ Adjournments With Personal Hearing: 1	ZD330224039656G	07/02/2024	14/02/2024
3.	Reminders/ Adjournments With Personal Hearing: 2	ZD330224119559F	20/02/2024	27/02/2024
4.	Reminders / Adjournments With Personal Hearing: 3	ZD330324105742U	18/03/2024	25/03/2024
5.	Taxpayer Reply	Nil		

3. It is submitted that the petitioner had submitted his objection / reply on 25.03.2024 and proof of having submitted the objection electronically, is also kept in the typed set of papers. However, the impugned order has been passed by stating that the petitioner has not filed his reply, as could be seen from the following portion of the impugned order:

> *"Accordingly FORM GST DRC 01 With Show cause issued vide the reference 1st cited. But taxpayer has not filed any reply. Then Reminder With Personal Hearing Notice issued With Ref 2nd, 3rd and 4th. But taxpayer has neither paid the tax along with Interest liability nor filed any reply."*

4. The learned Additional Government Pleader appearing for the respondent would submit that the petitioner has submitted his reply on 25.03.2024 and the respondent authority would now redo the assessment taking into account the objection / reply.

5. Recording the same, the petitioner is granted liberty to appear before the respondent on 11.09.2024 and it is open to the petitioner to submit additional representation and also furnish documents in support of his contention. If any such submission / materials are placed, the same shall be considered and orders shall be passed, after affording the petitioner reasonable opportunity of personal hearing.

6. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

27.08.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The State Tax Officer,
Tenkasi Jurisdiction,
Tirunelveli.

MOHAMMED SHAFFIQ, J.

Nsr

W.P.(MD)No.20305 of 2024

27.08.2024