BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.09.2024

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THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.23248 of 2024
and
W.M.P.(MD).Nos.19688, 19689 and 19690 of 2024

Tvl.Travel Inn,
Represented by its Proprietor,
M.Charles. ... Petitioner

Vs.

1.The Deputy State Tax Officer-I,
Office of the Deputy Commercial Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal, Dindigul,
Tamil Nadu.

2.The Branch Manager,
Punjab National Bank,
Kodaikanal,
Tamil Nadu - 624 101. ...Respondents

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 on the file of the first respondent in its impugned proceedings for the Assessment Year 2019-20 in GSTIN: 33AGPPC2788N1ZV/2019-2020 dated 07.03.2024 and the consequential DRC-07 order bearing Ref No:ZD330324035058Q dated 07.03.2024 and quash the same.

For Petitioner	:	Mr.S.Rajasekar
For R-1	:	Mr.R.Sureshkumar Additional Government Pleader
For R-2	:	Mr.V.Balasubramanian

ORDER

The present Writ Petition is filed challenging the impugned order dated 07.03.2024 relating to the assessment year 2019-2020 and the consequential proceedings in GST DRC-07 dated 07.03.2024.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in tour operations in and out of Tamil Nadu and registered under the TNGST Act, 2017. The impugned order is challenged on the premise that neither show cause notices nor the impugned order of assessment has been served by tendering to the petitioner or by registered post, instead it was uploaded in the GSTIN portal. It was further submitted that since the petitioner's registration was cancelled vide proceedings dated 02.08.2022, the petitioner had no occasion to check the portal and was thus unable to participate in the adjudication proceedings.

3. The limited issue that arises for consideration in the impugned order is the alleged mismatch between GSTR-3B vs GSTR-1, GSTR-3B vs GSTR-2A and GSTR-8 vs GSTR-1. It is submitted by the learned counsel for the

petitioner that if the petitioner is provided with an opportunity, he would be able to explain the above discrepancies.

4. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024***.

5. 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 further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that he may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal. It is also submitted that the petitioner's bank account was attached and the same may be lifted on payment of 25% of the disputed tax, which was agreed to by the learned counsel for the respondents.

6. In view thereof, the impugned order is set aside and the petitioner shall deposit 25% of the disputed tax within a period of two (2) weeks from the date of receipt of a copy of this order. On complying with the above condition, the the bank attachment shall be lifted forthwith. The impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are filed, the same shall be considered by the first respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. If the above deposit is not paid or objections are not filed within the stipulated period, i.e., two weeks and four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand revived.

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

30.09.2024

Index : Yes / No
Internet : Yes/ No
Lm

To
The Deputy State Tax Officer-I,
Office of the Deputy Commercial Tax Officer,
Kodaikanal Assessment Circle,
Kodaikanal, Dindigul,
Tamil Nadu.

MOHAMMED SHAFFIQ, J.

Lm

W.P.(MD).No.23248 of 2024

30.09.2024