WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2439 of 2025
and
W.M.P.Nos.2748 & 2749 of 2025

RK Constructions,
Rep by its Managing Partner
K Manivannan,
No.101, Engineer Thottam,
Mookaneri, Salem 636 008. ... Petitioner

Vs.

State Tax Officer,
Ayyothapattinam Circle,
Integrated Commercial Taxes Officer Complex,
No.17, Pitchards Road, Salem 636 007. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in TNGST/33AAGFR3079L1ZW/2018-19 dated 29.04.2024 and quash the same and issue any other writ or pass such further or other order as this Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner : Ms.Divya

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

https://www.mhc.tn.gov.in/judis

WEB COPY

ORDER

The present writ petition is filed challenging the impugned order dated 29.04.2024 passed by the respondent relating to the assessment year 2018-19, on the premise that it is suffers from manifest arbitrariness inasmuch as the impugned order does not even set out the discrepancies which forms the basis for rejecting the petitioner's return and demanding taxes in excess thereof.

2. The impugned order dated 29.04.2024, reads as under:

ORDER

Tvl.R.K.CONSTRUCTIONS, a registered taxable person of this assessment circle, on reconciliation of annual return in GSTR-9 filed with GSTR-3B, GSTR-1, GSTR-2A, EWB and other records available in this office and the following discrepancies are noticed for the tax period 2018-19 vide the reference first cited, and was provided with a personal hearing vide the reference second cited

The taxpayer did not make payment or file any reply to the notices issued in DRC 01. The detailed notice uploaded while issuing the notice narrated the details of the delay in the payment of tax and interest penalty. In view of the adjudication order passed under Section 73 of the TNGST Act 2017 as below:

Details	SGST	CGST
Tax	752113	752113
Interest	9950	9950
Penalty	75211	75211

3. Thus, it is evident that though the impugned order states that the discrepancies are noticed, however, no details are given in the impugned order.

WEB COPY

4. To a pointed question, as to the reason for passing the impugned order, the learned Additional Government Pleader appearing for the respondent admitted that the impugned order does not set out any discrepancies while confirming the demand proposed. It is also submitted that they would re-do the assessment. He also seeks liberty of this Court to carry out the assessment and pass afresh orders.

5. In view thereof, the impugned order dated 29.04.2024 is set-aside. Liberty is granted to the respondent to re-do the assessment after affording the petitioner a reasonable opportunity of hearing in accordance with law.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

28.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
jd

WEB COPY

MOHAMMED SHAFFIQ, J.

jd

To
State Tax Officer,
Ayyothapattinam Circle,
Integrated Commercial Taxes Officer Complex,
No.17, Pitchards Road, Salem 636 007.

W.P. No.2439 of 2025

28.01.2025

https://www.mhc.tn.gov.in/judis