IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.1846 of 2025 and
W.M.P.Nos.2103 & 2105 of 2025

Tvl. B.S.R Mall Management,
Rep by its Partner MR. A.S. Rasheed,
No.69/5 A, BSR MALL, Okkiyam,
Thoraipakkam Village, MMRD Road, OMR Okkiyam,
Chennai 96. ....Petitioner

Versus

The State Tax Officer (ST)(FAC),
Sholinganaullur Assessment Circle,
Integrated Registration and Commerical
Taxes Building,
Government Farm Village,
No.240, IInd Floor, Nandanam,
Chennai 600 035. .... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, calling for the records in the files of the respondent in GSTIN:33AAVF82349CIZL/2019 -20 dated 20.08.2024 and quash the same being illegal, invalid, against the law and violated the principles of natural justice or issue such other writ, direction as this Court think deem and fit proper in the circumstance of the case and render justice.

For Petitioner : Mr.D.Vijayakumar
For Respondent : Mr.G.Nanmaran
Special Government Pleader

ORDER

The present Writ Petition is filed challenging the impugned order dated 20.08.2024 passed by the respondent relating to the financial year 2019-20.

2. It is submitted by the learned counsel for the petitioner that the petitioner is carrying on the business of shopping mall management and maintenance works and is registered under the Goods and Service Tax Act, 2017. During the relevant period 2019-20, the petitioner filed its return and paid appropriate taxes. On scrutiny of returns under Section 61 of the Act, it was noticed that the petitioner had declared outward supply as "NIL" and on examination of GSTR-2A, it was noticed that it effected outward supply. The Assessing Officer is of the view that there was non-reporting/short reporting of outward supply and non payment of corresponding taxes. The petitioner was thereafter issued with ASMT-10 dated 04.04.2024 followed by notices in Form DRC-01A dated 07.05.2024 and

DRC-01 dated 31.05.2024. The petitioner had submitted its reply on 29.06.2024, wherein it was submitted that the petitioner had infact discharged the outward taxes in respect of the supply of services rendered/effected to the following recipients:

Name of the registered supplier	Supplier who provide services
Surya Facilities Services Pvt.Ltd.,	Manpower Supplier-H.K & Technical
Innovision Ltd.	Security services
Klean N.Karee	Supplier of cleaning products
Exceljuta Talent Solutions Pvt.Ltd	Software Service
Eureka Forbes	Industrial H.K.Equipment Supplier
Sri Bhoomidurga Marketing	Industrial Equipment Supplier
Sri Ram & Co	Consumables
Uma Infotech Pvt.Ltd	Accounting Software
Lakshmi Sanitations	Sanitation materials

3. It is also stated that in case, the respondent requires the petitioner to furnish the materials as and when called for, the petitioner is ready to produce the same. However, the impugned order has been passed on the premise that invoice copies have not been produced. It is the specific case of the petitioner that had the respondent intimated the petitioner to furnish the materials or called upon them, they would have done so. Moreso, when a specific request has been made to

intimate the petitioner, in case the respondent authority is of the view that invoice copies are required.

4. Mr.G.Nanmaran, learned Special Government Pleader appearing for the respondent submitted that the petitioner may furnish the documents including the invoice copies, within a period of two weeks from the date of receipt of a copy of this order, the respondent authority would consider the claim of the petitioner.

5. In view thereof, the impugned order, dated 20.08.2024 is set aside. The impugned order shall be treated as a show cause notice and the petitioner shall file their documents/invoices within a period of two (2) weeks from the date of receipt of a copy of this order. If any such documents/invoices are produced 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 the documents/invoices 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 restored. In view of the fact that the impugned order is set-aside, the attachment made on the petitioner's Bank account

would be lifted/withdrawn.

6. Accordingly, this writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

23.01.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
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To
The State Tax Officer (ST)(FAC),

Sholinganaullur Assessment Circle,

Integrated Registration and Commerical

Taxes Building,

Government Farm Village,

No.240, IInd Floor, Nandanam,

Chennai 600 035.

MOHAMMED SHAFFIQ, J.

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