IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.3965 of 2025
and W.M.P.Nos.4411 & 4412 of 2025

Tvl. HAC Acoustic Technologies,
Represented by its Authorized Signatory,
K.Ganesh,
Ground Floor, 18, Lokesh Tower,
Kodambakkam High Road,
Nungambakkam, Chennai – 600 034. .. Petitioner

Vs.

State Tax Officer,
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Raod,
Chennai – 600 028. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorarified Mandamus, calling for the records in the files of the respondent vide the impugned order in GSTIN/33AAGFH1228MIZH/2018-19 dated 16.04.2024 and quash the same as arbitrary and issue a consequential direction to the respondent to permit the petitioner to submit further documents as the respondent deems necessary documents and also provide a proper personal hearing duly considering the intrinsic details involved in the issue.

For Petitioner : Ms.Jayalakshmi.P

For Respondent : Mr.U.Baranidharan
Additional Government Pleader (Taxes)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records in the files of the respondent vide the impugned order in GSTIN/33AAGFH1228MIZH/2018-19 dated 16.04.2024 and quash the same.

2.Mr.U.Baranidharan, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that the accountant of the petitioner firm was the sole custodian of the firm's GST portal. Since the accountant of the firm was facing an unavoidable personal emergency, he was performing his job as remote worker i.e (work from home). Due to which, the petitioner could not follow up the GST communications on time and consequently unaware of the proceedings initiated against them. She would further submit that the respondent has recovered 1/3rd of the disputed tax demand and therefore, she prayed to remand the matter to the respondent for re-consideration after giving due opportunity to the petitioner.

5.Mr.U.Baranidharan, learned Additional Government Pleader (Taxes), appearing for the respondent also confirmed that 1/3rd of the disputed tax demand has been recovered from the petitioner and he would submit that the request of the petitioner may be considered to the extent of remanding the matter to the respondent.

6.Heard the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader (Taxes) and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent that $1/3^{rd}$ of the disputed tax demand has been recovered, this Court is inclined to set aside the impugned order. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of a copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

06.02.2025

rst

Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

The Deputy State Tax Officer (ST),
Kotturpuram Assessment Circle,
Integrated Registration and Commercial
Taxes Building,
Nandanam, Chennai – 600 035.

KRISHNAN RAMASAMY, J.

rst

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