IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.02.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.5962, 5969, 5978 and 5986 of 2025 &
W.M.P.Nos.6553, 6555,6561,6563,6573,6575,6587 and 6588 of 2025

M/s.S.Jayasri S Build Pro,
Rep. by its Partner Sivasubramanian.K,
#4/100-A, Siva Rice Mill Thottam,
Kaliyanoor Post, Pallipalayam
Tamil Nadu. ... Petitioner in all W.P.'s

Vs.

The Assistant Commissioner (ST),
Pallipalayam Assessment Circle,
Sengunthar Arakattalai Building,
Thiruchengodu, Tamil Nadu. ... Respondent in all W.P.'s

Prayer in W.P.No.5962 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in GSTIN33AAJFJ1157G1ZL/2017-18 dated 10.09.2024 from the files of the respondent herein, quash the same.

Prayer in W.P.No.5969 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in Ref.No.ZD331223298128D dated 31.12.2023, issued under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2017-18 and uploaded along with the summary of order in GST DRC-07 from the files of the respondent herein, quash the same.

Prayer in W.P.No.5978 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in GSTIN33AAJFJ1157G1ZL/2018-19 dated 10.09.2024 from the files of the respondent herein, quash the same.

Prayer in W.P.No.5986 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records of the impugned order in Ref.No.ZD330424234266M dated 29.04.2024, issued under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2018-19 and uploaded along with the summary of order in GST DRC-07 from the files of the respondent herein, quash the same.

For Petitioner : Ms.Aparna Nandakumar
(in all W.P.'s)
For Respondent : Ms.Amirthapoonkodi Dinakaran
(in all W.P.'s) Government Advocate (Taxes)

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COMMON ORDER

Since the issue involved in all these writ petitions are one and the same,they are taken up together and disposed of vide common order.

2. These writ petitions have been filed by the petitioner challenging the impugned assessment orders of the respondent dated 30.12.2023 and 29.04.2024 and the consequential orders dated 10.09.2024, passed by the respondent rejecting the rectification petitions filed by the petitioner.

3. The learned counsel for the petitioner would submit that in respect of the assessment years 2017-18 and 2018-19, show cause notices were issued alleging six defects, for which the petitioner submitted its reply. Subsequently, the respondent passed the impugned assessment orders dated 30.12.2023 and 29.04.2024 dropping three defects and confirming the two defects. Immediately, the petitioner filed

rectification petitions under Section 61 of the CGST/TNGST Act, 2017. The petitioner also submitted hard copies of such bills at the time of personal hearing as they could not upload the soft copies of the bills along with reply for the reason that there was no space in the document attachment in the GST portal. The said rectification petitions were rejected vide orders dated 10.09.2024.

4.Further, she would submit that the respondent ought to have considered the practical difficulties faced by the petitioner herein in uploading full set of documents in the GST portal as there was no enough space to upload all the documents and allowed the rectification petitions, by considering the documents submitted by them at the time of personal hearing.

5. On the other hand, the learned Government Advocate (Taxes) would submit that since the petitioner has not furnished the required documents at the time of submitting its reply, impugned assessment orders came to be passed confirming the two defects. He further

submitted that the documents submitted by the petitioner after passing orders will not be considered and therefore the respondent has rejected the rectification petitions. Hence, he prays for appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

7. In the present case, though the required documents were very much available with the petitioner at the time of passing the impugned assessment orders, the same were not considered for the reason that the documents should not be furnished after passing of the assessment orders. Therefore, in the interest of justice, it would be appropriate to remand the matter back to the respondent for reconsideration subject to payment of 10% of the disputed tax by the petitioner. Accordingly, this Court passes the following order:-

> (i) The orders impugned herein are set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay

10% of disputed tax to the respondent within a period of ***four weeks*** from the date of receipt of a copy of this order and the setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their additional reply/objection along with the required documents, within a period of ***three weeks*** thereafter.

(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 directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

The Assistant Commissioner(ST),
Pallipalayam Assessment Circle,
Sengunthar Arakattalai Building,
The Assistant Commissioner (ST),
Thiruchengodu, Tamil Nadu.

KRISHNAN RAMASAMY.J.,

arr

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