IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9636 of 2025
& W.M.P.Nos.10803 & 10804 of 2025

Tvl. GVS Engineering and Constructions,
Rep by its Proprietor, G.V.Sundaravadanan,
No.C102, Sandal Block,
Prince Green Woods, No.66, Vanagaram Road,
Chennai 600 058.

... Petitioner

Vs.

The State Tax Officer,
Group IX, Intelligence II,
Office of the Joint Commissioner,
Chennai Intelligence II,
No.1, PAPJM Buildings,
Room No.109, I Floor, Greams Road,
Chennai 600 006

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in GSTIN 33AKMPS5952P1Z9/2017-18

GSTINS-CH2-247/2022-23 dated 19.06.2024 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner	:	Mr.P.R.Kumar
For Respondent	:	Mr.V.Prashanth Kiran, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 19.06.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the respondent had determined the difference between profit and loss account and the GSTR 3B and in this regard, they had issued a show cause notice dated 18.04.2024. Since there was no such difference as

alleged by the respondent, an explanation was provided by the petitioner vide a detailed reply dated 18.05.2024. However, without considering the said reply, the impugned order came to be passed by the respondent on 19.06.2024. Hence, this petition has been filed.

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned order.

5. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that due to the non-provision of supporting documents, the respondent was not in a position to consider the reply filed by the petitioner. Therefore, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

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

7. In the case on hand, it is clear that the impugned order was passed by the respondent based on the profit and loss account statement. Initially, an allegation was raised by the respondent vide show cause notice dated 18.04.2024, whereby it has been stated that there was a difference between the profit and loss account and the GSTR 3B statement. However, according to the petitioner, there was no such difference as alleged by the respondent. Hence, they had filed a detailed reply dated 18.05.2024 before the respondent. Thereafter, the impugned order came to be passed by the respondent on 19.06.2024 without considering the said reply in a proper manner. Therefore, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case on merits.

8. Further, it was voluntarily undertook by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 19.06.2024 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 19.06.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondent within a period of four weeks from today (21.03.2025) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

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

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

21.03.2025

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

To

The State Tax Officer,
Group IX, Intelligence II,
Office of the Joint Commissioner,
Chennai Intelligence II,
No.1, PAPJM Buildings,
Room No.109, I Floor, Greams Road,
Chennai 600 006

KRISHNAN RAMASAMY.J.,

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