IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.153 of 2025
and
W.M.P. Nos.159 and 160 of 2025

M/s.Mohib India Shoes Pvt.Ltd.,
Represented by its Director K.Ifsal Ahmed,
Old No.27, New No.59, Bakers Street,
Choolai, Chennai-600 112. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Choolai Assessment Circle,
No.1, PAPJM Building Annexe,
Greams Road, 1st Floor,
Room No.106, Chennai-600 006.

2.The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Building Annexe,
Greams Road, First Floor,
Chennai-60 006.

3.The Branch Manager,
Bank of India,
No.93, Purasawalkam High Road,
Palace Regency, Chennai-600 007. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 2nd Respondent in his proceedings in GSTIN/33AAHCA7403R1ZE/2019-20, quash the order dated 22.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mrs.K.Vasanthamala
Government Advocate (for R1 and R2)

ORDER

The present writ petition is filed challenging the order dated 27.08.2024 primarily on the following two grounds:

a) Show cause notice dated 13.09.2023 was only summary of the notice and the detailed notice which ought to have been annexed/ attached was never annexed and thus the entire proceedings stands vitiated.

b) The notice as well as the order does not contain any details of tax, interest and penalty. In this regard, it may be relevant to extract the following portions of the order which reads as under:

"During scrutiny of the returns, the following tax defects have been noticed.

1. *Output mismatch (GSTR 3B vs. GSTR 1);*
2. *Input Mismatch (GSTR 3B vs. GSTR 2A);*
3. *Difference in ITC claims between GSTR 3B and GSTR 9 and*
4. *Non-generation of E-way Bill."*

1.1. From a reading of the above portions of the order, it is clear that the order is completely bereft of particulars including the extent of tax liability in view of the alleged discrepancies.

2. On this being pointed out, the learned counsel for the Respondents would submit that the matter may be remitted back with liberty to issue fresh notice.

3. In view thereof, the impugned order dated 22.08.2024 is set aside and the matter is remanded back with liberty to the Respondents to issue fresh notice and proceed in accordance with law. In view of the fact that the impugned order is set aside, any recovery proceedings including bank attachment shall stand lifted forthwith.

4. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

08.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
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