

W.P.No.16085 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: **01.07.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16085 of 2024
and W.M.P.Nos.17596 to 17598 of 2024

M/s.Skyrams Outdoor Advertisings India Pvt. Ltd.,
Represented by its Director Mr.G.Rammohan,
No.MF-7, Cipet Hostel Road,
Thiru-vi-ka Industrial Estate,
Ekkaduthangal, Chennai - 600 032.

... Petitioner

-VS-

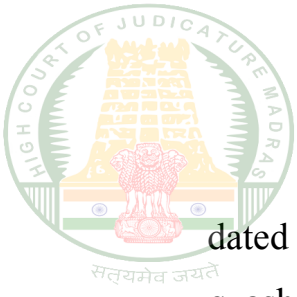
1. The Assistant Commissioner (ST),
Alandur Assessment Circle,
Integrated Building for both Registration
and Commercial Tax Department,
Room No.352, Third Floor, Chennai-600 035.

2. The Branch Manager,
Canara Bank 75,
Mount Road Guindy,
Chennai - 600 032.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the impugned proceedings of the first respondent passed under section 73 of the CGST/TNGST Act, 2017 for the year 2017-2018 and the summary of the order in Form GST DRC-07

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dated 30.12.2023 both issued in Reference No.ZD331223281396F and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017 and also against the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For R1 : Mr. V.Prashanth Kiran, Govt. Adv. (T)

ORDER

An order in original dated 30.12.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits. Pursuant to show cause notice dated 29.09.2023, the impugned order was issued on 30.12.2023. The petitioner asserts that it was unaware of proceedings culminating in the impugned assessment order because all communications were uploaded on the GST portal and not communicated to the petitioner through any other mode.

2. Learned counsel for the petitioner submits that the petitioner became aware of these proceedings upon receipt of bank attachment notice dated 15.04.2024. He further submits that the impugned order contains no reasons and that a personal hearing was not offered. On instructions, he



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submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the 1st respondent. He submits that principles of natural justice were complied with by issuing show cause notice dated 29.09.2023 and by offering a personal hearing to the petitioner.

4. On perusal of the show cause notice, it appears that the tax proposal relates to a mismatch between the petitioner's GSTR 3B return and the GSTR 1 return as also between the petitioner's GSTR 3B return and the auto-populated GSTR 2A. Such proposal was confirmed without the petitioner being heard. The petitioner asserts that it was unable to participate in proceedings on account of not being aware of the same. In these circumstances, the interest of justice warrants that the petitioner be provided an opportunity to contest the tax demand on merits by putting the petitioner on terms.

5. For reasons aforesaid, the impugned order dated 30.12.2023 is set



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aside on condition that the petitioner remits 10% of the disputed tax demand

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as agreed to within a period of two weeks from the date of receipt of a copy of this order. The petitioner is permitted to submit a reply to the show cause notice within the aforesaid period. Upon receipt of the petitioner's reply and upon being satisfied that 10% of the disputed tax demand was received, the 1st respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within a period of three months from the date of receipt of the petitioner's reply. On account of the assessment order being set aside, the bank attachment is raised.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY,J



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