



WEB COPY



W.P.Nos.7922 & 7941 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.7922 & 7941 of 2024 and
W.M.P.Nos.8892, 8894, 8918 & 8920 of 2024

In both WPs.

Marson Industries,
Represented by Proprietor,
Shri M.Madaiyan,
Plot No.42, Sipcot Phase-II,
Main Road, Mornapalli Circle,
Krishnagiri-635 109.

...Petitioner

Vs.

Deputy Commercial Tax Officer,
Hosur (South)-II,
Hosur-635 109.

... Respondent

Prayer in W.P.No.7922 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent's order bearing Reference No.ZD330323085134Q dated 17.03.2023 for the year 2019-2020 and quash the same.



W.P.Nos.7922 & 7941 of 2024

Prayer in W.P.No.7941 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent's order bearing Reference No.ZD330323084969Y dated 17.03.2023 for the year 2018-2019 and quash the same.

In both WPs.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

COMMON ORDER

By these two writ petitions, orders dated 17.03.2023 pertaining to assessment periods 2018-2019 and 2019-2020 are challenged.

2. The petitioner asserts that he was unaware of proceedings culminating in the impugned orders because the show cause notice and assessment order were uploaded on the “View Additional Notices and Orders” tab on the GST portal and not communicated to the petitioner through any other mode.



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3. Learned counsel for the petitioner refers to Form GSTR DRC-03

dated 23.05.2023 & 30.03.2023, respectively and points out that interest liability to the extent of Rs.88,028/- & Rs.3,05,551/-, respectively were discharged. He further submits that amounts were available in the electronic credit ledger of the petitioner and that the petitioner be provided an opportunity to contest the interest liability on merits.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. On examining the documents placed on record, it appears that the impugned orders were issued without hearing the petitioner. The petitioner has also placed on record the payment receipt pertaining to the payments of Rs.88,028/- & 3,05,551/-, respectively. The impugned orders relate only to interest. In these circumstances, it is just and appropriate that the petitioner be provided an opportunity to contest the interest liability on merits.

5. Therefore, the orders impugned herein dated 17.03.2023 are set aside and the matters are remanded to the respondent for reconsideration. The petitioner is permitted to submit a reply to the show cause notices within a period of 15 days from the date of receipt of a copy of this order.



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Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh orders within a period of two months from the date of receipt of the petitioner's reply.

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

10.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

Deputy Commercial Tax Officer,
Hosur (South)-II,
Hosur-635 109.



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SENTHILKUMAR RAMAMOORTHY,J.

Kj

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