



W.P.No.18537 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 19.07.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.18537 of 2024**  
**and W.M.P.Nos.20318 & 20319 of 2024**

Tvl. K V M Textiles,  
Represented by its Proprietor R.Senthil Kumar  
Door No.175/1, Charvi Complex,  
K.S.Govindha Chetty Street, Bargur,  
Krishnagiri, Tamil Nadu 635 104.

... Petitioner

-vs-

The Deputy State Tax Officer - I,  
Krishnagiri Assessment Circle,  
Kallukurriki,  
Krishnagiri 635 115.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order of the respondent in GSTIN: 33ABTPK3800A1Z5/2020-2021 dated 12.01.2024 and the consequential summary of order in Reference No. ZD3301240559500

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dated 12.01.2024 and consequently direct the respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner : Ms.Rukmani Venugopalan

For Respondent : Mrs.K.Vasanthamala, GA (T)

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### ORDER

An order in original dated 12.01.2024 is challenged in this writ petition on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits. By asserting that the show cause notice and other communications were uploaded on the “view additional notices and orders” tab in the GST portal and not communicated to the petitioner through any other mode, the present writ petition was filed. The petitioner asserts that his son had met with an accident. In view thereof, it is stated that the petitioner was unable to attend to business during the relevant period.



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**WEB COPY** 2. Learned counsel for the petitioner submits that the confirmed tax proposal relates to a comparison between the purchase turnover and sales turnover. If provided an opportunity, she submits that the petitioner would be in a position to establish that the outward supply turnover reflected in the returns are correct. On instructions, she submits that the petitioner agrees to remit 10% of the disputed tax demand as a condition for remand.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She submits that principles of natural justice were complied with by issuing intimation dated 18.10.2023, show cause notice dated 19.11.2023 and by offering a personal hearing.

4. On examining the impugned order, it is noticeable that the confirmed tax proposal relates to the disparity between the purchase turnover and sales turnover. Such proposal was confirmed by



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proceeding on the assumption that the sales turnover would be 110% of the purchase turnover. By taking this aspect into consideration and the fact that the petitioner was not heard before the tax proposal was confirmed, a remand is necessary in the interest of justice subject to putting the petitioner on terms.

5. For reasons aforesaid, impugned order dated 12.01.2024 is set aside on condition that the petitioner remits 10% of the disputed tax demand, as agreed to, within *fifteen days* from the date of receipt of a copy of this order. Within the said period, the petitioner is permitted to submit a reply to the show cause notice. Upon receipt of the petitioner's reply and on being satisfied that 10% of the disputed tax demand was received, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within *three months* from the date of receipt of the petitioner's reply.

6. W.P.No.18537 of 2024 is disposed of on the above terms. No



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costs. Consequently, W.M.P.Nos.20318 and 20319 of 2024 are closed.

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19.07.2024

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

**To**

The Deputy State Tax Officer - I,  
Krishnagiri Assessment Circle,  
Kallukurriki,  
Krishnagiri 635 115.

**SENTHILKUMAR RAMAMOORTHY,J**

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