



W.P.No.1839 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 31.01.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.1839 of 2024**  
**and W.M.P.Nos.1910, 1911 of 2024**

JRK DIAGNOSTIC

Rep by its Proprietor Krishnan Kulasekaran, No.5/18,  
Pandian Street, V.G.P. Nagar, Mogappair,  
Chennai- 037.

... Petitioner

-vs-

The Deputy State Tax Officer I ,  
Nolambur Assessment Circle No.353,  
3rd Floor, Integrated Commercial Taxes Building,  
Nandanam, Chennai- 035.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the records of the Respondent in Reference Number. ZD331223272196K dated 30/12/2023 and quash the same as arbitrary, illegal.



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For Petitioner : Ms.Vijayalakshmi

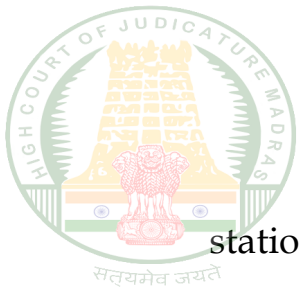
For Respondent : Mrs.K.Vasanthamala, GA

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### **ORDER**

The petitioner assails the assessment order dated 30.12.2023 insofar as it pertains to the tax demand arising out of discrepancies between Form GSTR-1 and Form GSTR-2A.

2. The petitioner states that he is engaged in the business of trading in medical, surgical and diagnostic equipments. Upon receipt of an intimation in Form GST-DRC-01A and a show cause notice in Form GST-DRC-01, the petitioner submitted a reply on 30.10.2023. In such reply, the petitioner requested for a personal hearing so as to enable the petitioner to submit relevant documents. Thereafter, the petitioner received a reminder notice dated 18.12.2023. In response thereto, the petitioner requested for a month's time on account of the petitioner's consultant being out of



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station. The impugned order came to be issued in the said facts and circumstances.

3. Learned counsel for the petitioner submits that the impugned order deals with two issues. As regards the second issue dealt with therein pertaining to the mismatch between GSTR-3B and GSTR-1 as regards outward supply of goods and services, it is stated that the demand of the tax authority was complied with by making the requisite payments. Therefore, learned counsel submits that the challenge is limited to the first issue pertaining to Input Tax Credit (ITC). On this issue, learned counsel submits that the respondent failed to provide a personal hearing in spite of a request for personal hearing, and that this violates Section 75(4) of the Tamil Nadu Goods and Services Tax Act, 2017. Learned counsel further submits that principles of natural justice were violated because the respondent proceeded to issue the impugned order in spite of the reply dated 25.12.2023 requesting for a month's time.

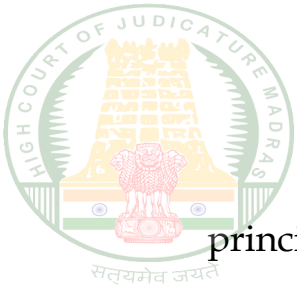


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4. Mrs.K.Vasanthamala, learned Government Advocate,

accepts notice on behalf of the respondent. By drawing reference to the reminder letter dated 18.12.2023, learned counsel submits that the petitioner was provided sufficient opportunity as would be evident from the fact that the show cause notice was issued on 29.09.2023, whereas the impugned order were issued on 30.12.2023.

5. The documents on record disclose that the intimation in Form GST-DRC-01A was issued on 27.09.2023 and that, even without waiting for a reasonable period, the show cause notice in Form GST-DRC-01 was issued on 29.09.2023. The petitioner replied promptly on 30.10.2023 and requested for a personal hearing to enable the petitioner to place relevant documents on record. The record shows that a reminder letter dated 18.12.2023 was issued by the respondent requesting for a reply to the show cause notice and that the petitioner requested for a month's time to do so by reply dated 25.12.2023. The said reply dated 25.12.2023 was disregarded. In effect, in spite of request, no personal hearing was provided and there was breach of



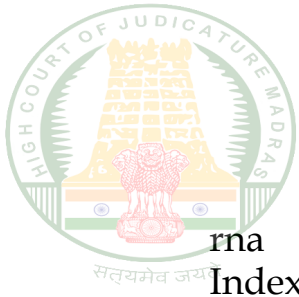
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principles of natural justice. For that reason, the impugned order warrants interference.

6. Therefore, the impugned order dated 30.12.2023 is quashed. As a corollary, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, the respondent is directed to issue a fresh assessment order within a period of *two months* from the date of receipt of a copy of this order

7. W.P.No.1839 of 2024 is disposed of on the above terms. Consequently, W.M.P.Nos.1910, 1911 of 2024 are closed.

31.01.2024  
(1/2)



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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

**To**

The Deputy State Tax Officer I ,  
Nolambur Assessment Circle No.353,  
3rd Floor, Integrated Commercial Taxes Building,  
Nandanam, Chennai- 035.

**SENTHILKUMAR RAMAMOORTHY,J**

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**31.01.2024**