

2024 (86) G.S.T.L. 137 (Mad.)

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Senthilkumar Ramamoorthy, J.

TVL. VELA STEELS

Versus

STATE TAX OFFICER (STATE TAX), COIMBATORE

W.P. Nos. 9729, 9731, 9732, 9735 & 9737 of 2024 and W.M.P. Nos. 10762-10764, 10766, 10768, 10769, 10771 & 10773-10775 of 2024, decided on 15-4-2024

Assessment - Scrutiny of returns - Mismatch between Form GSTR-3B and Form GSTR-2A - Violation of natural justice - Petitioner-assessee asserted that all notices and orders were uploaded on 'view additional notices and orders' tab of GST portal and that, therefore, assessee was unaware of such proceedings - Assessee was ready and willing to remit 10% of disputed tax demand as a condition for remand - *HELD* : On perusal of orders, it was evident that tax demand pertained entirely to discrepancy between assessee's GSTR-3B returns and auto populated GSTR-2A - Since assessee was in a position to produce necessary documents, albeit by putting petitioner on terms, it was just and necessary to provide another opportunity to assessee - Therefore, said orders were to be set aside subject to condition that assessee remitted 10% of disputed tax demand in respect of each assessment period as agreed - Section 61 of Central Goods and Services Tax Act, 2017 - Section 61 of Tamil Nadu Goods and Services Tax Act, 2017. [paras 5 and 6]

Petition disposed of in favour of assessee

DEPARTMENTAL CLARIFICATION CITED

C.B.I. & C. Circular No. 183/15/2022-GST, dated 27-12-2022..... [Paras 3, 5]

REPRESENTED BY : Shri S. Durairaj, for the Petitioner.

Mrs. K. Vasanthamala, GA, for the Respondent.

[Order (Common)]. - In these five writ petitions, assessment orders pertaining to five distinct assessment periods are challenged on the ground of failure to provide a reasonable opportunity to the petitioner.

2. The petitioner asserts that all the notices and orders were uploaded on the "view additional notices and orders" tab of the GST portal and that, therefore, the petitioner was unaware of such proceedings.

3. Learned Counsel for the petitioner submits that the tax demand pertains to discrepancy between the petitioner's GSTR-3B returns and the auto populated GSTR-2A. He further submits that the petitioner has obtained necessary documents to comply with Circular No. 183 in such

regard. On instructions, he submits that the petitioner is ready and willing to remit 10% of the disputed tax demand as a condition for remand.

4. Mrs. K. Vasanthamala, Learned Government Advocate, accepts notice for the respondent. By drawing reference to the impugned order, she points out that multiple opportunities were provided to the petitioner by way of issuing an intimation, show cause notice and personal hearing notice.

5. On perusal of the orders impugned herein, it is evident that the tax demand pertains entirely to the discrepancy between the petitioner's GSTR-3B returns and the auto populated GSTR-2A. Learned Counsel for the petitioner asserts that the petitioner is in a position to produce necessary documents in compliance with Circular No. 183. In these circumstances, albeit by putting the petitioner on terms, it is just and necessary to provide another opportunity to the petitioner.

6. For reasons set out above, the orders impugned herein are set aside subject to the condition that the petitioner remits 10% of the disputed tax demand in respect of each assessment period as agreed to within a period of two weeks from the date of receipt of a copy of this order. The petitioner is also 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 respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh orders within two months from the date of receipt of the petitioner's reply.

7. W.P. Nos. 9729, 9731, 9732, 9737 and 9735 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P. Nos. 10762, 10763, 10764, 10766, 10768, 10769, 10771, 10773, 10774 and 10775 of 2024 are closed.