



Lawgics

By Nidhi, Advocate



Judgment No.: 147
Dt.: 20-06-2024



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Judgment Deals With

Demand Order was set aside on the ground of breach of principles of natural justice.	
Section/Rule	Section 73
Authority	Madras High Court
Case Name	Tvl. Gayatri Granites VS The Assistant Commissioner (ST)
Dated	23 rd April, 2024
Citation	W.P .N o.10674 of 2024

Brief Facts of the Case:

The petitioner is engaged in the business of supplying granite, sandstone and related products. Upon examining the returns of the petitioner, notice in Form ASMT 10 was issued on 17.02.2023. This was followed by intimation dated 25.03.2023 and show cause notice dated 20.06.2023. The impugned order was issued thereafter on 16.08.2023.

Findings & Decision of the Court:

The petitioner was unaware of proceedings since the notices and orders were uploaded in the "View additional notices and order" tab of the GST portal, but not communicated to the petitioner through any other mode.

The confirmed tax proposal pertains to the mismatch between the petitioner's GSTR 3B returns and the auto populated GSTR 2A. If provided an opportunity to contest the tax demand on merits, the petitioner would be in a position to explain the discrepancy.

Findings & Decision of the Court:

As a registered person under applicable GST enactments, the petitioner is under an obligation to monitor the GST portal on an ongoing basis. Therefore, the explanation provided by the petitioner is not entirely convincing.

At the same time, it should be noticed that the tax demand was confirmed only because the petitioner failed to submit a reply to the show cause notice and attend the personal hearing.

The interest of justice warrants that an opportunity be provided to the petitioner to contest the tax demand. Thus, the impugned order dated 16.08.2023 was set aside and the matter was remanded for reconsideration.

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