



*W.P.No.15179 of 2024*

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 19.06.2024

CORAM :

**THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.15179 of 2024

&

WMP Nos.16504, 16505 & 16508 of 2024

Tvl.Sri Sakthi Steel,  
Represented by its Proprietor, Mr.S.Sadhasivam,  
19P, Salem Main Road,  
Uthangarai, Krishnagiri,  
Tamil Nadu-635 207.

... Petitioner

Versus

1. The Deputy State Tax Officer-1,  
Harur Assessment Circle.

2. The Manager,  
Indian Bank, No.2, Gandhi Road,  
Uthangarai-636 207.

...Respondents

**Prayer :** A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari, calling for the records on the files of the 1<sup>st</sup> Respondent herein in FORM GST DRC-07 dated 28.02.2023 along with proceeding in



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GSTIN:33AVHOS3878G2Z5/2018-19 dated 28.02.2023 for the tax period 2018-19 and quash the same.

For Petitioner : Mr. N.Chandirasekar

For Respondents: Mrs.K.Vasanthamala  
Govt. Advocate for R1

**ORDER**

An order dated 28.02.2023 is assailed in this writ petition on the ground that the annual return filed by the petitioner for assessment period 2018-19 was not taken into consideration.

2. By issuing show cause notice dated 13.12.2022, proceedings were initiated against the petitioner. Such proceedings culminated in impugned order dated 28.02.2023. By asserting that the petitioner was unaware about these proceedings because the show cause notice and impugned order were uploaded on the GST portal but not communicated to the petitioner through any other mode, the present writ petition was filed.

3. Learned counsel for the petitioner referred to the annual



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return in Form GSTR 9 and pointed out that such return was filed on 30.09.2020 with regard to assessment period 2018-19. Therefore, he points out that in spite of filing this return, it was recorded in the impugned order that the annual return had not been filed.

4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondents. She points out that the impugned order was preceded by intimation dated 08.11.2022, show cause notice dated 13.12.2022 and personal hearing notice dated 27.12.2022.

5. The petitioner has placed on record the annual return in Form GSTR 9. The return specifies the date as 30.09.2020. The return appears to have been uploaded on the same date. By the impugned order, late fee and penalty have been imposed on the petitioner for failure to file the annual return for 2018-19. Since



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such order was issued without taking into account the annual return filed on 30.09.2020, reconsideration is necessary.

6. For reasons set out above, the impugned order dated 28.02.2023 is set aside and the matter is remanded for reconsideration. The first 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 a copy of this order. In view of the impugned order being set aside, the bank attachment is raised.

7. Therefore, W.P.No.15179 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

**19.06.2024**

Index : Yes /No  
Speaking Order : Yes /No  
Neutral Case Citation : Yes /No

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To

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**SENTHILKUMAR RAMAMOORTHY,J.**

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