IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.2981 of 2024 and
W.M.P.Nos.3246 & 3247 of 2024

Radiant Cash Management Services Ltd.,
Represented by its Chairman & Managing Director,
No.28, Vijayaraghava Road, T.Nagar,
Chennai-600 017. ...Petitioner

Vs.

The Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Central III, Chennai (Central),
No.46, 3rd floor,
Mylapore Taluk Office Building,
Greenways road, Chennai-600 028. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the respondent culminating in Order passed in Form DRC 07 bearing Ref.No:ZD3312232658494 dated 29.12.2023 and quash the same.

For Petitioner : Ms.L.Maithili

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

O R D E R

An assessment order dated 29.12.2023 is the subject of challenge in this writ petition.

2. The petitioner is engaged *inter alia* in the cash logistics business and is a registered person under applicable GST enactments. In relation to assessment year 2017-2018, the petitioner received a notice in Form ASMT-10 alleging discrepancies in returns filed by the petitioner. The notice was replied to by the petitioner on 22.09.2023. Thereafter, an order dated 27.09.2023 was issued in Form ASMT-12 dropping the proceedings upon being satisfied with the petitioner's explanation. The show cause notice dated 22.09.2023 was issued prior thereto. Therefore, the petitioner replied on 18.10.2023 and pointed out that proceedings initiated pursuant to notice in Form ASMT-10 were dropped by issuing an order in Form ASMT-12 on 27.09.2023. The impugned assessment order was issued, in these facts and circumstances, on 29.12.2023.

3. Learned counsel for the petitioner invited my attention to the notice in Form ASMT-10 and pointed out that the abstract of demand proposed therein indicates the amounts demanded towards IGST, SGST

and CGST. She further submits that these amounts tally with amounts indicated in the impugned order. By further referring to the order issued in Form GST ASMT-12 on 27.09.2023, she points out that the GST authorities accepted the petitioner's reply and recorded that no further action is required to be taken in that matter. Consequently, she points out that the impugned assessment order is unsustainable.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, appears for the respondent. On instructions, she states that there is a difference between the amounts indicated in the notice in Form ASMT-10 and the amounts specified in the show cause notice and confirmed in the impugned assessment order.

5. On examining the notice in Form ASMT-10, the said notice pertains to financial year 2017-2018. The abstract of demand proposed therein is for an aggregate sum of Rs.1,37,33,386.62 comprising a demand of Rs.71,59,663.28 towards IGST, a sum of Rs.32,86,861.67 towards SGST and a sum of Rs.32,86,861.67 towards CGST. Upon receipt of the petitioner's reply dated 22.09.2023, by order in Form ASMT-12 dated 27.09.2023, the respondents concluded that the reply was

satisfactory and no further action is required.

6. In these circumstances, it is necessary to examine the impugned assessment order to verify whether the same demand was resurrected. On examining the impugned assessment order, I find that the confirmation of demand relates to the same assessment period and the same amounts towards SGST, CGST and IGST. The only difference is that interest and penalty has been imposed thereon to arrive at the aggregate sum indicated therein. Upon issuance of an order in Form ASMT-12 recording that no further action is required, the continuation of proceedings culminating in the impugned assessment order is undoubtedly unsustainable.

7. Consequently, the impugned assessment order is quashed. W.P.No.2981 of 2024 is allowed and connected miscellaneous petitions are closed. There will be no order as to costs.

11.03.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
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SENTHILKUMAR RAMAMOORTHY,J.

Kj

To

The Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
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