



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.Nos.19715, 19718 & 19722 of 2020
and
WMP.Nos.24361, 24362 & 24363 of 2020

[Video Conferencing]

WP.No.19715 of 2020

M/s.Rajham Refineries
Rep by its Partner
No.90 Old Mettur Road
Athani Main Road, Anthiyur
Erode - 638 501.

....Petitioner

-Vs.-

The Sales Tax Officer
Review - II
Office of the Deputy Commissioner(ST), (Inspection)
Erode.

.....Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in GSTIN : 33AAEFR3236R1ZV/2017-18, quash the assessment order dated 30.09.2010 made therein.

WP.No.19718 of 2020

M/s.Rajham Refineries
Rep by its Partner
No.90 Old Mettur Road
Athani Main Road, Anthiyur
Erode - 638 501.

....Petitioner

-Vs.-



The Sales Tax Officer

Review - II

Office of the Deputy Commissioner(ST), (Inspection)

Erode.

.....Respondent

WEB COPY

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in GSTIN : 33AAEFR3236R1ZV/2018-19, quash the assessment order dated 30.09.2010 made therein.

WP.No.19722 of 2020

M/s.Rajham Refineries

Rep by its Partner

No.90 Old Mettur Road

Athani Main Road, Anthiyur

Erode - 638 501.

....Petitioner

-Vs.-

The Sales Tax Officer

Review - II

Office of the Deputy Commissioner(ST), (Inspection)

Erode.

.....Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in his proceedings in GSTIN : 33AAEFR3236R1ZV/2019-20, quash the assessment order dated 30.09.2010 made therein.

For Petitioner in all WPs :Mr.R.L.Raman,

Senior Counsel

for Mr.B.Raveendran

For Respondents in all WPs:Ms.Amirta PoonkodiDinakaran, G.A.,

COMMON ORDER

Heard the learned Senior Counsel appearing for the petitioner and the learned Government Advocate appearing on behalf of the respondents.



WEB COPY

2.By this common order, all the three writ petitions are being disposed on the limited ground that the impugned orders in these writ petitions have been passed without giving adequate opportunity to the petitioner to either reply to the show cause notices or to appear for a personal hearing.

3.It is submitted that the notices were issued to the respective petitioners. However, the petitioners failed to avail the opportunity of personal hearing or file a detailed reply to the respective show cause notices for the assessment years. It is noticed that the entire proceedings commenced with the inspection on 07.02.2020 and thereafter, show cause notices were issued after the country was under lockdown due to the outbreak of Covid pandemic.

4.It is also noticed that the respondents have not furnished copies of the seized documents to the petitioner which were seized at the time of inspection in terms of the seizure memo dated 07.02.2020 in terms of seizure effected under Rule 139(2) of TNGST Rules 2017 in Form GST INS-02.

5.Since the orders have been passed without giving adequate opportunity to the petitioner to either reply to the allegations in the respective show cause notices and without giving adequate opportunity to the petitioner to appear for a personal hearing, these orders are quashed and the cases are remitted back to the respondent to pass a speaking order within a period of three months from the date of receipt of a copy of this order. The respondents are directed to return either the seized copies or photocopy thereof to the petitioner within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall thereafter file his reply within a period of 30 days. The first date of hearing before the respondent is fixed on 15.03.2022 . The respondent shall pass appropriate orders preferably within a period of three months.

6.These Writ Petitions stands disposed of in terms of the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar(CS-VIII)

// True Copy //

Sub Assistant Registrar



pgp

To

WEB COPY

The Sales Tax Officer

Review - II

Office of the Deputy Commissioner(ST), (Inspection)
Erode.

+lcc to Mr.B.Raveendran, Advocate SR.No.63692

+lcc to Special Government Pleader(Taxes), SR.No.64182

WP.Nos.19715, 19718 & 19722 of 2020

PMK(CO)

CB(27/12/2021)