



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25241, 25246 & 25248 of 2021
and
W.M.P.Nos.26622, 26629 & 26630 of 2021

(Through Video Conferencing)

M/s.R.J.S.Steels Private Limited,
Represented by its Director Subin Joseph,
No.4/477/34, Rajeshwari Complex,
VIP Nagar Kaikaati Cheyur - 641 655.

... Petitioner in all W.Ps

Vs

1. The State Tax Officer,
Inspection Unit-3,
Commercial Taxes Complex, Coimbatore - 641 018.
2. The Joint Commissioner(Intelligence),
State GST Office, Coimbatore.
3. The State Tax Officer,
Avinashi Assessment Circle,
Order of The Assistant Commissioner,
Commercial Tax Department,
Avinashi, Coimbatore District.

... Respondents in all W.Ps

Prayer in W.P.No.25241 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in GSTIN: 33AAHCR8631C1ZK/2018-2019 dated 12.08.2021 and quash the same.

Prayer in W.P.No.25246 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in GSTIN: 33AAHCR8631C1ZK/2019-2020 dated 12.08.2021 and quash the same.



Prayer in W.P.No.25248 of 2021: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the impugned proceedings of the respondent in GSTIN: 33AAHCR8631C1ZK/2020-2021 dated 12.08.2021 and quash the same.

For Petitioner : Mr.M.Hariharan
(In all W.Ps)

For Respondents : Ms.Amirtapoonkodi Dinakaran
(In all W.Ps) Government Advocate

COMMON ORDER

Ms.Amirtapoonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondents.

2. By this common order all the writ petitions are being disposed after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. It is noticed that the Impugned Orders dated 12.08.2021 have been passed by the first respondent without giving an opportunity of hearing to the petitioner and are liable to be quashed to the extent to affirm the demand on the petitioner.

4. In view of the same, the impugned orders stand quashed to that extent and the case is remitted back to the respondents to consider the petitioner's representation/reply along with documents after hearing the petitioner on the amounts confirmed in the impugned orders.

5. The petitioner is given liberty to file additional representation, if any, within a period of thirty days from the date of receipt of a copy of this order. On receipt of such additional representation of the petitioner within such time, the respondents shall pass a speaking order on merits and in accordance with law within a period of sixty days thereafter. Needless, to state the petitioner shall be heard in the said proceeding.



6. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

1. The State Tax Officer,
Inspection Unit-3,
Commercial Taxes Complex, Coimbatore - 641 018.
2. The Joint Commissioner(Intelligence),
State GST Office, Coimbatore.
3. The State Tax Officer,
Avinashi Assessment Circle,
Order of The Assistant Commissioner,
Commercial Tax Department,
Avinashi, Coimbatore District.

+3ccs to M/s.M.Hariharan, Advocate, S.R.Nos.62405, 62406, 62407

+1cc to the Special Government Pleader (Taxes), S.R.No.62795

W.P.Nos.25241, 25246 & 25248 of 2021
and
W.M.P.Nos.26622, 26629 & 26630 of 2021

KSM(CO)
SU(15/12/2021)