

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 22.06.2022
CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.12853 & 12859 of 2019
and
WMP.Nos.13053 & 13055 of 2019

Manish Impex,
Represented by its proprietor,
No.13, Erulappan Street,
Sowcarpet,
Chennai-600 079.

... Petitioner in both WPs

Vs

The State Tax Officer,
Peddunnaickenpet Assessment Circle,
48/39, Rajaji Salai,
Wavoo Mansion, 3rd Floor,
Chennai-1.

... Respondent in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the Respondent in TIN 33630282112/2014-15 dated 18.02.2019 and TIN 33630282112/2015-16 dated 19.02.2019 respectively and quash the same.

(In both WPs)

For Petitioner : Ms.Sri Harini
for Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

The petitioner has filed these Writ Petitions seeking issuance of Writ of Certiorari, calling for the records of the Respondent in TIN 33630282112/2014-15 dated 18.02.2019 and TIN 33630282112/2015-16 dated 19.02.2019 respectively and quash the same.

2.The main ground argued by Ms.Sri Harini, learned counsel representing on behalf of Mr.Adithya Reddy, learned counsel appearing for the petitioner is that neither the show cause notice nor the order have been served upon the petitioner.

However, Mr.V.Prashanth Kiran, learned Government Advocate appearing for the respondents would submit that there are four addresses available of the present petitioner i.e. place of business, the residence of the proprietor, alternative place of business and address as per the GST profile.

3. Though notices were issued to the petitioner at all four addresses, service was effected only at the address at Sowcarpet which is the address given for GST Registration. Similar is the case with the service of the order, except that, the order was served at one location. Acknowledgment cards have been produced in support of the aforesaid position. Thus, the contention of the petitioner that the notice/order has not been served and there is, thus, violation of principles of natural justice, is found to be misplaced.

4. There is some confusion as to whether Erulappan Street, which, as per the cause title of the Writ Petition is the primary place of business or the residence, but further deliberation upon this aspect is unnecessary as the factum of service is established.

5. Faced with the admitted position as above, the petitioner is permitted as requested by learned counsel, to approach the Appellate Authority. Such appeal, if filed within a period of two (2) weeks from today, shall be received without reference to limitation, but subject to all other statutory compliances.

6. Accordingly, these Writ Petitions disposed. No costs. Connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

kbs

To

The State Tax Officer,
Peddunnaickenpet Assessment Circle,
48/39, Rajaji Salai,
Wavoo Mansion, 3rd Floor,
Chennai-1.

+1 cc to Mr.Adithya Reddy, Advocate Sr.NO. 38506

W.P.Nos.12853 & 12859 of 2019 &
WMP.Nos.13053 & 13055 of 2019

KV(CO)

A.SK(14/07/2022)