



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.27987 of 2021

and

W.M.P.Nos.29554 & 29555 of 2021

(Through Video Conferencing)

Shri Kubera Lakshmi Enterprises,
Represented by its Managing Director,
K.Varadaraju,
No.5/162, Tiruchengode Main Road,
Andaloregate Post (PO),
Rasipuram Taluk, Namakkal - 637 401.

... Petitioner

Vs.

The State Tax Officer,
Rasipuram Circle, Rasipuram.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the respondent in Reference No.ZB3311211658205, GSTIN: 33ADKFS4320G1ZA-Tax Period-01/04/2018-31-03-2019-F.Y. 2018-2019 dated 16.11.2021 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice and further direct the respondent to arrange to issue the refund voucher as requested vide representation dated 29.10.2019.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.N.R.R.Arun Natarajan
Special Government Pleader

ORDER

Mr.N.R.R.Arun Natarajan, learned Special Government Pleader takes notice on behalf of the respondent.

2. The petitioner has only challenged the notice issued to the petitioner intimating certain discrepancies in the returns filed for scrutiny was carried out by the respondent.



3. The writ petition is clearly premature and there is no basis on which a notice issued under the TNGST and CGST Act, 2017 can be questioned even without filing a reply to the same.

4. Therefore, this Writ Petition is disposed by directing the petitioner to participate in the adjudication proceedings initiated pursuant to the impugned notice. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The State Tax Officer,
Rasipuram Circle, Rasipuram.

+1cc to the Government Pleader(Taxes), S.R.No.1756

W.P.No.27987 of 2021
and
W.M.P.Nos.29554 & 29555 of 2021

UM(CO)
SB(31/01/2022)