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W.P.No.35075 of 2022

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 28.12.2022

CORAM:

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.35075 of 2022

and

W.M.P.Nos.34520, 34522 & 34524 of 2022

Taurus Corium Impex Pvt.Ltd.,
Represented by its authorised signatory,
No.4/249, Alagappa Nagar,
PTC Quarters, Thoraipakkam,
Chennai – 600 097.

..Petitioner

Vs

1. The State Tax Officer (Circle),
Shollinganallur,
Zone VIII,
Chennai East.

2. The Deputy Commissioner,
Zone VIII, Chennai – 600 035.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the first respondent's order dated 07.04.2022 bearing reference no:ZD330422002698L and consequential recovery notice dated 12/12/2022 bearing GSTIN 33AACCT033R1ZA issued by the second respondent and quash the same.



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For Petitioner : M/s.Adithya Reddy

For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

The writ petition is filed challenging the order dated 07.04.2022 on the consequential recovery Notice dated 12.12.2022 on the limited ground that the order in Form GST DRC-07, which is the summary of the order, alone have been served and the actual assessment have not been served.

2. Learned counsel appearing for the respondents, on instructions, would submit that they were not able to upload the order containing the reasons, in view of certain technical glitches. It was thus submitted by the learned counsel for the Respondent that the petitioner would be granted personal hearing and they would re-do the assessment.

3. In view of the above submission, the impugned proceedings is set aside and the respondents are at liberty to pass fresh orders of assessment after affording the petitioner a reasonable opportunity of hearing. It is also open to the petitioners



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to submit additional objection/ documents, if any.

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4. Accordingly, this writ petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

28.12.2022

Index:Yes/No
Speaking order/Non-speaking order
rap/drm

To

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Shollinganallur,
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MOHAMMED SHAFFIQ,J

(rap)

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