BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).Nos.5274 to 5276 of 2022
and
W.M.P(MD).Nos.4291, 4294 and 4295 of 2022

W.P.(MD).No.5274 of 2022

Tvl.Dhananjay Timber and Hardware,
Rep. by its Proprietor
Mr.Mahendra N Patel,
No.11/242, Tanjore Main Road,
Near Thuvakudi Toll Plaza,
Asoor Post,
Trichy-620 015. ... Petitioner

Vs.

The State Tax Officer,
Inspection Cell-4,
Trichy. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN:33AIJPM4171B1ZL/2018-2019 and quash the proceedings dated 27.01.2021 as it is found invalid and not in accordance with the provisions of the Act and further direct the respondent to pass an appropriate order after issuing proper show cause notice FORM GST DRC-01 as per the provisions of the Act.

For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.K.S.Selva Ganesan
Additional Government Pleader

W.P.(MD).No.5275 of 2022

Tvl.Dhananjay Timber and Hardware,
Rep. by its Proprietor
Mr.Mahendra N Patel,
No.11/242, Tanjore Main Road,
Near Thuvakudi Toll Plaza,
Asoor Post,
Trichy-620 015. ... Petitioner

Vs.

The State Tax Officer,
Inspection Cell-4,
Trichy. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN:33AIJPM4171B1ZL/2019-2020 and quash the proceedings dated 27.01.2021 as it is found invalid and not in accordance with the provisions of the Act and further direct the respondent to pass an appropriate order after issuing proper show cause notice FORM GST DRC-01 as per the provisions of the Act.

For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.K.S.Selva Ganesan
Additional Government Pleader

W.P.(MD).No.5276 of 2022

Tvl.Dhananjay Timber and Hardware,
Rep. by its Proprietor
Mr.Mahendra N Patel,
No.11/242, Tanjore Main Road,
Near Thuvakudi Toll Plaza,
Asoor Post,
Trichy-620 015. ... Petitioner

Vs.

The State Tax Officer,
Inspection Cell-4,
Trichy. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN:33AIJPM4171B1ZL/2020-2021 and quash the proceedings dated 29.01.2021 as it is found invalid and not in accordance with the provisions of the Act and further direct the respondent to pass an appropriate order after issuing proper show cause notice FORM GST DRC-01 as per the provisions of the Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.K.S.Selva Ganesan
Additional Government Pleader

ORDER

The petitioner has challenged the impugned order, dated 27.01.2021 and 29.01.2021 in W.P(MD).Nos.5274 and 5275 of 2022 and W.P.(MD).No.5276 of 2022 respectively, only on the ground that the notice was issued in GST DRC-01 instead the notice has been issued manually. The learned counsel for the petitioner therefore submits that the writ petition is liable to be allowed.

2. Opposing the prayer, the learned Additional Government Pleader for the respondent placed reliance on the decision of this Court in W.P.(MD).No.4083 of 2022, vide order dated 07.03.2022, wherein, the writ petition was dismissed with the liberty to the petitioner to file a statutory appeal before the Deputy Commissioner (Goods and Services Tax Appeals). The learned counsel for the respondent further submits that the petitioner has filed this writ petition long after the impugned order was passed on 27.01.2021 and 29.01.2021 in W.P(MD).Nos.5274 and 5275 of 2022 and W.P.(MD).No.5276 of 2022 respectively, therefore on this ground also, the writ petition is liable to be dismissed on account of the latches.

3. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

4. The petitioner has filed this writ petition long after the impugned order was passed on 27.01.2021 and 29.01.2021 in W.P(MD). Nos.5274 and 5275 of 2022 and W.P.(MD).No.5276 of 2022 respectively. I am therefore inclined to dismiss these writ petitions in the light of order passed in W.P.(MD).No.4120 of 2022, dated 08.03.2022 by giving liberty to the petitioner to file a statutory appeal before the Deputy Commissioner (Goods and Services Tax Appeals) under Section 107 of the respective Goods and Services Tax Act, 2017. If such appeals are filed together with the mandatory pre-deposit within a period of thirty days from the date of receipt of copy of this order, the Appellate Authority shall entertain the appeal and dispose the same on merits and in accordance with law. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (W)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

The State Tax Officer,
Inspection Cell-4,
Trichy.

Copy to:
The Section Officer, E.R.Section,
Madurai Bench of Madras High Court, Madurai.
(to return the certified copy of the impugned order as requested by the learned counsel for the petitioner to facilitate the petitioner to file statutory appeal before the appellate authority.)

+1 CC to M/s.SPL GP (SR-14553[F] dated 25/03/2022)

+3 CC to M/s.A.SATHEESH MURUGAN, Advocate (SR-14189,SR-14190, SR-14191[F] dated 24/03/2022)

W.P(MD).Nos.5274 to 5276 of 2022
24.03.2022

RD(01.04.2022) 4P 7C