BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.04.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.10779, 10782 and 10785 of 2020

and

W.M.P.(MD) Nos.9487, 9489 and 9492 of 2020

Tvl.Farm Aid Service,
represented by its Partner,
P.Renganathan, aged 34 years,
S/o.R.Pothirajulu,
No.238, East Veli Street,
Madurai 625 001.

... Petitioner in all W.Ps.,

/vs./

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of
Commercial Taxes, Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (ST),
Chitrakara Street Assessments Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai, Madurai 625 020.

3.The State Tax Officer,
Central Intelligence Wing-II,
O/o. the Joint Commissioner (ST) (Intelligence)
Madurai Division,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai 625 020.

... Respondents in all W.Ps.,

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for records pertaining to the impugned proceedings the 3rd respondent in GSTIN:33AAAFF5223A1ZB/2017-18, GSTIN:33AAAFF5223A1ZB/2019-20 and GSTIN:33AAAFF5223A1ZB/2018-19 dated 14.02.2020 and quash the same.

For Petitioner in all W.Ps., : Mr.B.Rooban

For Respondents in all W.Ps., : Mr.M.Prakash
Additional Government Pleader

COMMON ORDER

The petitioner has filed these writ petitions to quash the impugned proceedings of the 3rd respondent in GSTIN Nos.33AAAFF5223A1ZB/2017-18, 33AAAFF5223A1ZB/2019-20 and 33AAAFF5223A1ZB/2018-19 dated 14.02.2020.

2.The challenge to the impugned orders is that the impugned orders have been passed without meeting out the specific contention of the petitioner and without providing the petitioner an opportunity to produce original documents. It is submitted that the 3rd respondent being an inspecting authority has no authority to proceed with the assessments, since proper officer under Rule 142 (1) (a) of the CGST Rules, 2017 only refers to an Assessing Officer, namely the 2nd respondent herein. Hence, the impugned notice and the impugned order passed by the 3rd respondent itself were contrary to the provisions of the said Act and therefore, the same are liable to be vacated.

3.The affidavit on record indicates that there are several issues, which would touch upon the disputed questions of the facts and cannot be determined in this proceedings. The petitioner has an alternate remedy before the Appellate Tribunal. Therefore, the writ petitions are dismissed while giving liberty to the petitioner to file a statutory appeal under Section 107 of the respective GST enactments. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

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+3 CC to M/s.B. ROOBAN, Advocate (SR-22516[F] dated 29/04/2022)

+1 CC to M/s.SPL. GP (SR-22955[F] dated 29/04/2022)

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MGJ(20.05.2022) 3P 8C