



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **17.06.2022**

CORAM:

THE HONOURABLE **MR.JUSTICE M.NIRMAL KUMAR**

W.P.(MD)No.12139 of 2022

and

W.M.P.(MD).Nos.8636 and 8637 of 2022

WEB COPY

N.A.Lakshmi Erectors

.. Petitioner

Vs

1.The Deputy commissioner (Enforcement),
Deputy State Tax Officer 2 (Circle),
Commercial Tax Department,
C.T.Building, No.282-A,
Beach Road, Tuticorin-628 001.

2.The Deputy Commissioner,
Commercial Tax Department,
Reserve Line Road,
Palayamkottai,
Tirunelveli District.

.. Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice passed by the first respondent in Reference No.220112200219020 dated 29.12.2021 and quash the same and consequently direct the respondents to restore the petitioner's GSTIN of registration No.33ADNPK9193QIZK dated 01.07.2017 by considering the petitioner's representation dated 02.05.2022.

For Petitioner

: Mr.R.Jegadeeswaran

For Respondents

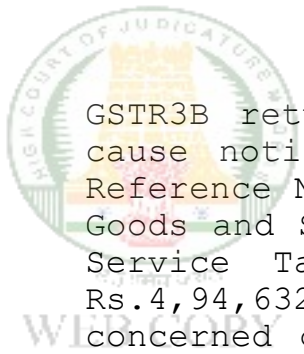
: Mr.P.Subbaraj

Special Government Pleader

ORDER

This Writ Petition has been filed to quash the impugned notice passed by the first respondent in Reference No.220112200219020 dated 29.12.2021 and consequently, direct the respondents to restore the petitioner's GSTIN of registration No.33ADNPK9193QIZK dated 01.07.2017 by considering the petitioner's representation dated 02.05.2022.

2.The case of the petitioner is that the petitioner is the proprietor of one N.A.Lakshmi Erectors and he is a registered contractor. The Superintending Engineer Mechanical I, Tuticorin, Tuticorin Thermal Power Station, which is under the control of Tamilnadu Generation and Distribution Corporation limited and he had entered with an agreement to Thermal Power Station for the purpose of removal, cleaning and disposal of the spilled and accumulated coal in Conveyor 22/23, 28A/B, 36A/B area, conveyor equipment cleaning, etc., For this agreement, the petitioner failed to file



GSTR3B returns and discharge his tax liabilities. Hence, a show cause notice was issued on 29.12.2021 by the first respondent in Reference No.22011220219020, demanding a sum of Rs.2,47,316 as State Goods and Service Tax and a sum of Rs.2,47,316 as Central Goods and Service Tax, in total, the petitioner has to pay a sum of Rs.4,94,632/-. Thereafter, the petitioner had approached the concerned officer, sent representation on 02.05.2022. Since there is no opportunity being given to explain the reason, the present Writ Petition is filed seeking aforesaid relief.

3.Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

4.When the matter is taken up for hearing today (ie. 17.06.2022), the learned counsel appearing for the petitioner submitted that the petitioner would deposit 10% of the total amount of tax within a period of three (3) weeks and file appeal before the Appellate Authorities as per Section 107 (6) (b) of Central Goods and Services Tax Act.

5.Recording the same, the petitioner is directed to deposit 10% of the total amount of tax, within a period of three (3) weeks from 20.06.2022 and he would make submission before the Appellate Authorities.

6.In view of the above, this writ petition is dismissed. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS I)

// True Copy //

17/06/2022

Sub Assistant Registrar(CS)

vsg

To:

- 1.The Deputy commissioner (Enforcement),
Deputy State Tax Officer 2 (Circle),
Commercial Tax Department,
C.T.Building, No.282-A,Beach Road, Tuticorin-628 001.
 - 2.The Deputy Commissioner,
Commercial Tax Department,
Reserve Line Road, Palayamkottai,Tirunelveli District.
- +1 CC to M/s.R. JEGADEESWARAN, Advocate (SR-26459[F] dated 17/06/2022)

W.P. (MD)No.12139 of 2022

and

W.M.P. (MD) .Nos.8636

and 8637 of 2022

17.06.2022

MGJ(17.06.2022) 2P 4C

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