IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **27.01.2023**

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.1074 of 2023
and
W.M.P.No.1066 of 2023

M/s.Royal Sundaram General Insurance Co. Ltd.,
Represented by its Head Taxation,
Mr.Kannan Sowmyan ... Petitioner

Vs.

1.Deputy Commissioner (CT)-II,
Larger Taxpayers Unit,
Integrated Building for Commercial Taxes and Registration
Department (South Tower) at Saidapet,
Government Farm Village, Chennai - 35.

2.State of Tamil Nadu,
Rep. by its Secretary,
Commesssrcial Taxes Department,
Fort St.George, Chennai - 600 009.

3.The Commissioner of Commercial Taxes,
Ezhilagam, Chennai - 600 005. ... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records relating to the impugned show cause notice bearing reference No.ZD331222023437V dated 07.12.2022 issued by the 1st respondent and quash the same.

For Petitioner	:	Mr.Lakshmi Kumaran and Sridharan Attorneys
For Respondents	:	Mr.C.Harsha Raj, Additional Government Pleader

ORDER

The grievance of the petitioner in this Writ Petition, filed for challenging a show cause notice, are as follows:

a) The impugned show cause notice is bereft of particulars with regard to the violations committed by the petitioner under the Goods and Service Tax Act and its Rules;

b) The show cause notice should not be an empty formality.

2. On the last hearing date on 19.01.2023, learned Additional Government Pleader appearing for the respondents sought a weeks time to get instructions with regard to the petitioner's assertions made in the affidavit filed in support of this Writ Petition.

3. Learned Additional Government Pleader appearing for the respondents has placed before this Court a show cause notice dated 23.01.2023 issued by the respondents under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 to the petitioner. Therefore, it is clear that the earlier show cause notice which is the subject matter of challenge in this Writ Petition is only a pre-consultative notice which has now been substituted by a formal show cause notice dated 23.01.2023 which is placed on record before this Court today.

4. However, learned counsel for the petitioner is aggrieved by the reminder letter dated 23.01.2023 sent by the respondents to the petitioner stating that the petitioner has not responded to the show cause notice which is the subject matter of challenge in this Writ Petition. In the said reminder, the schedule of the dates with regard to the reply, personal hearing time and venue have also been given. Learned counsel for the petitioner is not aggrieved by the schedule of dates as the petitioner can seek for an adjournment with regard to the dates mentioned in the said schedule.

5. Learned counsel for the petitioner is however aggrieved with the first paragraph of the reminder letter dated 23.01.2023 stating that the petitioner has not responded to the show cause notice which is the subject matter of challenge in this Writ Petition. Since the earlier show cause notice which is challenged in this Writ Petition has now been substituted by a show cause notice dated 23.01.2023 by the respondents, the observation made in the first paragraph of the reminder letter dated 23.01.2023 that the petitioner had not responded to the show cause notice will not arise. Learned Additional Government Pleader appearing for the respondents on instructions would submit that the respondents will also not insist upon the said statement made in the first paragraph of the reminder letter dated 23.01.2023. The same is recorded.

6. Since the impugned show cause notice has now been substituted by a fresh show cause notice dated 23.01.2023 by the respondents, no further adjudication is required by this Court. Accordingly, this Writ Petition is disposed of by permitting the petitioner to workout their remedies in the manner known to them under law. No Costs. Consequently, the connected

Writ Miscellaneous Petition is closed.

27.01.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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ABDUL QUDDHOSE. J.,

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