IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. Nos.3851 and 4000 of 2023 and
W.M.P. Nos.3922 and 4052 of 2023

Tvl. ITNL-KMB (J.V.),
Represented by Vice President ... Petitioner in both W.P.s

vs

The State Tax Officer,
Inspection, Intelligence – I,
1st Floor, C.T. Admin Building,
No.1, Greams Road,
Chennai – 600 006. ... Respondent in both W.P.s

Prayer in W.P. No.3851 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the respondent in the impugned order GSTIN/ 33AABAI1294C1Z6/2018-19, dated 30.05.2022 and quash the same as it is violative of Sections 75(4) and 75(6) of Tamil Nadu Goods and Service Tax Act, 2017 and against the principles of natural justice and it is in gross violation of the moratorium declared by the National Company Law Appellate Tribunal vide order dated 15.10.2018 for initiation of proceeding and recovery of dues.

Prayer in W.P. No.4000 of 2023 : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the respondent in the impugned order GSTIN/

33AABAI1294C1Z6/2019-20, dated 30.05.2022 and quash the same as it is violative of Sections 75(4) and 75(6) of Tamil Nadu Goods and Service Tax Act, 2017 and against the principles of natural justice and it is in gross violation of the moratorium declared by the National Company Law Appellate Tribunal vide order dated 15.10.2018 for initiation of proceeding and recovery of dues.

For Petitioner in both W.P.s : Ms.Radhika Chandrasekhar

For Respondent in both W.P.s: Mr.C. Harsha Raj,
Additional Government Pleader

COMMON ORDER

By consent of both the parties, these writ petitions are taken up for final disposal in the admission stage itself.

2.Mr.C.Harsha Raj, learned Additional Government Pleader accepts notice for the respondent.

3.The petitioner has challenged the impugned Assessment Orders GSTIN/33AABAI1294C1Z6/2018-19 and GSTIN/33AABAI1294C1Z6/2019-20 both dated 30.05.2022.

4.In the identical matters, the very same petitioner had filed writ petitions in W.P. Nos.2850 and 2852 of 2023. This Court quashed the impugned assessment orders therein and also the consequential recovery notice. However, in these writ petitions, the petitioner has challenged the assessment orders, pertaining to the assessment years 2018-19 and 2019-20.

5.The grounds raised in these writ petitions are similar to the grounds raised in W.P. Nos.2850 and 2852 of 2023. Therefore, the assessment orders in these writ petitions also will have to be quashed and remanded back to the respondent for fresh consideration, on merits and in accordance with law.

6.Accordingly, impugned assessment orders both dated 30.05.2022 are hereby quashed and the matter is remanded back to the respondent for fresh consideration, on merits and in accordance with law. The respondent is directed to pass final orders along with the assessment years 2018-19 and 2019-20, by adhering to the directions given by this Court on 03.02.2023 in W.P. Nos.2850 and 2852 of 2023.

ABDUL QUDDHOSE, J.

vga

7.With the aforesaid directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

10.02.2023

Index:Yes/No
vga

To

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W.P. Nos.3851 and 4000 of 2023 and
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