



W.P.No.5835 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2023

CORAM

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

W.P.No.5835 of 2022

and

W.M.P.Nos.5924 & 5926 of 2022

Tvl.RIDA Industries
Represented by its Partner,
Mr.Meer Abdul Hafiz,
SY.No.290/2, Nagondapalli,
Near Gopanahalli Mathigiri,
Hosur – 635 110.

... Petitioner

Vs

Assistant Commissioner (ST)
Hosur (South) – I.

... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records of the Respondent's order dated 15.07.2021 bearing reference 33AAXFM1927B1ZC and quash the same.



W.P.No.5835 of 2022

For Petitioner : Mr.K.Narayanan
for Adithya Reddy

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

2. The petitioner has challenged the Impugned Order dated 15.07.2021, bearing reference No.33AAXFM1927B1ZC in Form-DRC-7.

3. The order passed by the respondent under Section 61 of the Tamil Nadu Goods and Services Tax Act, 2017 (herein after referred to as TNGST Act, 2017), whereby there is a determination of tax interest and penalty payable by the petitioner under the TNGST Act, 2017.

4. The Impugned Order precedes Notice of Intimation in DRC-01



W.P.No.5835 of 2022

WEB COPY

issued under Rule 100 of the Tamil Nadu Goods and Services Taxes Rules, 2017.

5. As per the aforesaid Intimation of Notice in DRC-01, the petitioner was given fifteen (15) days time to respond and also to come for a personal hearing.

6. The petitioner has acknowledged the receipt of the above notice and has replied as follows:

“Dear Sir,

Sub: Submission of Information Reg.,

*Ref: Your DRC-1 Notice of intimation dated
26.03.2021*

With reference to the above subject cited, we received your notice dated 26.03.2021 recently. We noted the content

We would like to bring to your knowledge that during the year 2019-2020 we have not entered any transactions with M/s.SAMDANI TRADERS – 29 ANCPK 9041N 1Z1. This is for your information.

Request you to kindly drop your Notice of Intimation –



W.P.No.5835 of 2022

WEB COPY

DRC-01 and oblige.

*Thanking you
For RIDA INDUSTRIES"*

7. The petitioner has not asked for any personal hearing. In fact the petitioner has made a submission on merits, though without furnishing any details. The challenge to the impugned order stating that the petitioner was not given an opportunity of hearing therefore cannot be countenanced as the petitioner has given a reply but has failed to appear before the respondent in response to notice in DRC-01 issued under Rule 100 of the Tamil Nadu Goods and Services Taxes Rules, 2017 on 26.03.2021.

8. In view of the above, there is no merits in the present writ petition. Therefore, this writ petition is liable to be dismissed. Needless to state that the petitioner is at liberty to file a Statutory Appeal within a period of thirty (30) days from the date of receipt of a copy of this order. In case, such an appeal is filed by the petitioner, the Appellate Commissioner shall dispose of the same on merits and in accordance with law.



W.P.No.5835 of 2022

WEB COPY

9. Registry is directed to return the copy of the Impugned Order to facilitate the petitioner to file a Statutory Appeal within such time.

10. The writ petition stands dismissed with the above observations.

No costs. Consequently, connected miscellaneous petitions are closed.

06.07.2023

Neutral Citation: Yes/No
Index : Yes/No
Speaking/Non-Speaking Order
rgm

To

Assistant Commissioner (ST)
Hosur (South) – I.

C.SARAVANAN, J.



WEB COPY



W.P.No.5835 of 2022

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