



W.P.Nos.9094, 9099, 9067 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.9094, 9099 & 9067 of 2023

and

W.M.P.Nos.9229, 9231, 9232, 9235 to 9237, 9197, 9198 & 9200 of 2023

Tvl.Metals India,
Rep. By its Proprietor,
Mr.Nileshkumar,
No.7/2, B6, Radha Complex,
Krishna Iyer Street,
Sowcarpet, Chennai – 600 001.

.. Petitioner
in all writ petitions

VS

1.The Assistant Commissioner (ST),
Review and Appeal Zone – 1,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Commercial Tax Officer,
Sowcarpet Assessment Circle,
Zone – I, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

.. Respondents
in all writ petitions

Prayer in W.P.No.9094 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference Ref.No.ZD330223064133Z on 14.02.2023 for the year 2021 – 2022 and to quash the same as illegal, arbitrary and violation of principles of natural justice.



W.P.Nos.9094, 9099, 9067 of 2023

Prayer in W.P.No.9099 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference Ref.No.ZD330223063785F on 14.02.2023 for the year 2020 – 2021 and to quash the same as illegal, arbitrary and violation of principles of natural justice.

Prayer in W.P.No.9067 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records pertaining to the impugned order passed by the 2nd respondent in Reference No.ZD330223063512W on 14.02.2023 for the year 2019 – 2020 and to quash the same as illegal, arbitrary and violation of principles of natural justice.

For Petitioner	:	Mr.K.M.Malarmannan (in all writ petitions)
For Respondents	:	Mrs.K.Vasanthamala Government Advocate (in all writ petitions)

COMMON ORDER

W.P.No.9067 of 2023 is listed for hearing tomorrow. However, since it is intrinsically connected with the matters in W.P.Nos. 9094 & 9099 of 2023 the hearing is advanced to today with the consent of both learned counsel and the matter is listed and heard under a special list.

2. A common order is passed in all the writ petitions since the issue that arises for decision is one and the same.



W.P.Nos.9094, 9099, 9067 of 2023

3. Impugned orders are passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 (in short, 'Act').

4. The sole ground argued is that while the show-cause notice dated 28.01.2023 had granted 30 days time to pay the applicable penalty, in the event of which no further proceedings would be taken, impugned orders has been passed on 14.02.2023 even prior to the expiry of the 30 day period. This is found to be corrected on a perusal of the show-cause notice and the impugned orders and the dates stand confirmed by the learned Government Advocate as well.

5. In light of the same, impugned orders are set aside and the respondents will issue notice afresh to the petitioners and conclude proceedings for all three years in accordance with law.

6. Writ petitions stand allowed. No costs. Connected miscellaneous petitions are closed.

30.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm



W.P.Nos.9094, 9099, 9067 of 2023

WEB COPY

To

- 1.The Assistant Commissioner (ST),
Review and Appeal Zone – 1,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.
- 2.The Commercial Tax Officer,
Sowcarpet Assessment Circle,
Zone – I, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.



WEB COPY



W.P.Nos.9094, 9099, 9067 of 2023

DR. ANITA SUMANTH,J.

ssm

W.P.Nos.9094, 9099 & 9067 of 2023

30.03.2023