IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23171 of 2023
and
W.M.P.Nos.22714 and 22716 of 2023

M/s.Sakthi Agencies,
Represented by its Proprietor
Sureshkumar Lalitha ... Petitioner

Vs.

1.Deputy Commercial Tax Officer,
Tirupur Central-II Circle, Tirupur-2,
Tirupur - 641 602.

2.Deputy State Tax Officer-I,
Tiruppur Central-II Circle,
Tirupur-2.

3.Deputy State Tax Officer (Circle),
Tiruppur Central-II(C),
Commercial Tax Department. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the respondents and quash the order under Section 74 of the GST Acts dated

28.01.2023 and the consequent Summary of the Order in Form GST DRC-07 dated 28.01.2023 both passed by the first respondent and both having Reference Number ZD3301231040285 and quash the order dated 28.01.2023 in GSTIN : 33AFFPL8192J1Z4/2020-21 passed by the second respondent.

For Petitioner : Ms.N.V.Lakshmi

For Respondents : Mr.C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

3. A separate order has been passed for the Assessment Year 2021-2022 in W.P.No.23175 of 2023 today. By the said order, the said writ petition was dismissed today.

4. In this writ petition, the petitioner has challenged the impugned Assessment Order bearing Ref.No.ZD3301231040285 passed by the first respondent for the Assessment Year 2020-2021, on similar lines that to the one was challenged in W.P.No.23175 of 2023 for the Assessment Year 2021-2022. Besides, there are several disputed questions of facts, which cannot be decided in a summary proceedings under Article 226 of the Constitution of India. That apart, Court cannot take a different view under similar circumstances. Therefore, there is no merits in the writ petition. Therefore, this Writ Petition is also liable to be dismissed.

5. Since the present writ petition was filed on 28.04.2023 within the statutory period prescribed to file appeal before the Appellate Commissioner under Section 107 of the CGST/SGST Act, 2017, a liberty is given to the petitioner to file a statutory appeal within a period of 15 days from the date of receipt of a copy of this order.

6. If such an appeal filed by the petitioner within such time, the Appellate Commissioner shall dispose the appeal on merits and in accordance

with law in its turn. This Writ Petition is therefore dismissed with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08.08.2023
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Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

1.Deputy Commercial Tax Officer,
Tirupur Central-II Circle, Tirupur-2,
Tirupur - 641 602.

2.Deputy State Tax Officer-I,
Tiruppur Central-II Circle,
Tirupur-2.

3.Deputy State Tax Officer (Circle),
Tiruppur Central-II(C),
Commercial Tax Department.

C.SARAVANAN, J.

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W.P.No.23171 of 2023
and
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