



W.P.Nos.14708, 14710, 14713, 14715, 14716 & 14720 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 05.05.2023

CORAM :

THE HONOURABLE MR. JUSTICE C. SARAVANAN

Writ Petition Nos.14708, 14710, 14713, 14715, 14716 & 14720 of 2023
and
W.M.P.Nos.14209, 14210, 14212, 14213, 14216, 14217, 14223, 14229,
14220, 14221, 14226 & 14228 of 2023

WP. No.14708 of 2023

M/s.Sakthi Ganesh Textiles Private Limited,
Represented by its Managing Director
G.Parthiban,
617/3, Ayeepalayam, Siruvalur Post,
Gobichettipalayam Taluk,
Erode District - 638 054.

.. Petitioner

Versus

1.The Assistant Commissioner (ST),
Gobichettipalayam Circle,
Gobichettipalayam,
Erode District - 638 052.

2.The Joint Commissioner (ST) Intelligence,
Commercial Taxes Buildings,
Salem.

.. Respondents

WP. No. 14708 of 2023:- Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned proceedings in GSTIN:33AAFCS2211M1ZK/2017-18 dated 13.02.2023 together with DRC-07 in Ref.No.ZD3302230512415 dated 13.02.2023 of the first



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respondent under TNGST Act, 2017 and quash the same and direct the first respondent to receive the reply to the Show Cause Notice in DRC-01 dated 03.01.2023, afford personal hearing and arrange cross examination with the third parties if adverse order is contemplated.

For Petitioner : Mr. S. Raveekumar
in all the Writ Petitions

For Respondents : Mr. C. Harsharaj
Additional Government Pleader
in all the Writ Petitions

COMMON ORDER

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

2. These writ petitions are filed challenging the impugned orders on the ground that they are passed in violation of Section 75 (4) of the respective GST enactments inasmuch as the petitioner's request dated 29.01.2023 for filing their reply to DRC-01 dated 03.01.2023 has not been considered. I find force in the submission made on behalf of the petitioner.

3. Therefore, I am inclined to quash the impugned orders and remit the case back to the respondents to pass a speaking order within a period of 45 days from the date of receipt of a copy of this order.



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4. The petitioner shall positively file their reply to the respective DRC-01 dated 03.01.2023 within a period of 15 days from the date of receipt of a copy of this order.

5. The respondents shall call upon the petitioner for a hearing within a period of 15 days from the date of filing of the reply.

6. These Writ Petitions stand disposed of with the above observations. It is made clear that no further time shall be sought for by the petitioner. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

05.05.2023

Speaking Order/Non-Speaking Order

Index : Yes/No

Neutral Citation : Yes/No

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C. SARAVANAN, J

arb/jas

To

- 1.The Assistant Commissioner (ST),
Gobichettipalayam Circle,
Gobichettipalayam,
Erode District - 638 052.
- 2.The Joint Commissioner (ST) Intelligence,
Commercial Taxes Buildings, Salem.

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