IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.07.2023

CORAM

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

W.P.Nos.21122, 21126, 21134 & 21163 of 2023
and
W.M.P.Nos.20511, 20512, 20515, 20516,
20518, 20519, 20523, 20525, 20526,
20563, 20564 & 20565 of 2023

Mr.Rajasingh Thangadurai
Proprietor of M/s.Selva Vinayagar Steel,
Having its office at
27/29, Lakshmi Nagar,
Chrompet, Chennai – 600 044. ... Petitioner in all W.Ps

Vs

1.The Assistant Commissioner (ST)(FAC),
Chrompet Assessment Circle,
No.117, Station Road,
Chrompet, Chennai – 600 044.

2.The State Tax Officer,
Group-VI (Inspection – II),
Office of the Deputy Commissioner (ST),
Chennai Intelligence – I,
No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai – 600 006.

3.The Commissioner of Commercial Taxes,
Rep by Additional Chief Secretary,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai – 600 005.

4.The Joint Commissioner (ST),
Intelligence-I, No.1, Greams Road,
6th Commercial Taxes Annex Building,
Chennai – 600 006. ... Respondents in all W.Ps

Prayer in W.P.No.21122 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 20.03.2023 bearing Reference No:ZD3303231000748 for the tax period 2018-2019 passed by the 1st respondent and quash the same as illegal and arbitrary and consequently direct the respondent No.1 to not to take any coercive action against the petitioner.

Prayer in W.P.No.21126 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 21.03.2023 bearing Reference No:ZD3303231026017 for the tax period 2019-2020 passed by the 1st respondent and quash the same as illegal and arbitrary and consequently direct the respondent No.1 to not to take any coercive action against the petitioner.

Prayer in W.P.No.21134 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 21.03.2023 bearing Reference No:ZD330323101793T for the tax period 2021-2022 passed by the 1st respondent and quash the same as illegal and arbitrary and consequently direct the respondent No.1 to not to take any coercive action against the petitioner.

Prayer in W.P.No.21163 of 2023: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 21.03.2023 bearing Reference No:ZD330323102549P for the tax period 2020-2021 passed by the 1st respondent and quash the same as illegal and arbitrary and consequently direct the respondent No.1 to not to take any coercive action against the petitioner.

For Petitioner (in all W.Ps)	: Mr.R.Prabhakaran
For Respondents (in all W.Ps)	: Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondents.

2.By this common order, all these writ petitions are being disposed of.

3.The petitioner appears to be a trader of metal scrap and was subjected to investigation. Earlier, an order was passed attaching the accounts of the petitioner and personal assets of the petitioner. It is the subject matter of the writ petition in W.P.No.11548 of 2022. It appears that the petitioner was also approached the Hon'ble Supreme Court and has obtained interim protection against the arrest.

4.Meanwhile, the petitioner was issued with four different show cause notices for the Assessment Years 2018-2019, 2019-2020, 2020-2021 and 2021-2022 which has culminated in four different Assessment orders all dated 20.03.2023 along with the Assessment Years.

5.The petitioner has also received a summary of the demand confirmed for the Assessment order dated 20.03.2023 under Section 74 of the GST Act, 2017. Till date, the petitioner has not challenged the respective Assessment orders dated 20.03.2023. The limitation for filing an appeal before the Appellate Commissioner under Section 107 of the GST Act, 2017, will expire by tomorrow i.e, on 19.07.2023.

6.The petitioner has now filed these writ petitions, wherein, the petitioner has challenged four different orders, issued under Section 74 of the GST Act.

7.There is no merit in the challenge to the impugned order passed under Section 74 of the GST Act, 2017. An option has been given to the petitioner to pay the tax, interest and 50% of the penalty, within a period of 30 days from the date of communication of the orders dated 24.03.2023 pursuant to Assessment Orders dated 20.03.2023. The petitioner has not been exercised the option within the stipulated time. Therefore, the petitioner has to challenge the assessment order dated 20.03.2023 under Section 107 of the GST Act. There is no merits in the present writ petition.

8.Therefore, these writ petitions are liable to be dismissed. Considering the fact that the petitioner had filed these writ petitions before expiry of the extended period of limitation for filing an appeal against the Assessment order dated 20.03.2023, the petitioner is given a liberty to file a statutory appeal within a period of 15 days from the date of receipt of a copy of this order, subject to compliance of other requirement of the provisions of the GST Act, 2017.

9.These writ petitions are dismissed with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed.

18.07.2023

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

Note: Registry is directed to return the original copy of the impugned order, in case, the petitioner has filed the same along with the typed set of papers.

To

1.The Assistant Commissioner (ST)(FAC),
Chrompet Assessment Circle,
No.117, Station Road,
Chrompet, Chennai – 600 044.

2.The State Tax Officer,
Group-VI (Inspection – II),
Office of the Deputy Commissioner (ST),
Chennai Intelligence – I,
No.1, PAPJM Buildings,
Greams Road, Thousand Lights,
Chennai – 600 006.

3.The Commissioner of Commercial Taxes,
Rep by Additional Chief Secretary,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai – 600 005.

4.The Joint Commissioner (ST),
Intelligence-I, No.1, Greams Road,
6^{th} Commercial Taxes Annex Building,
Chennai – 600 006.

C.SARAVANAN,J.

jas

W.P.Nos.21122, 21126, 21134 & 21163 of 2023
and
W.M.P.Nos.20511, 20512, 20515, 20516,
20518, 20519, 20523, 20525, 20526,
20563, 20564 & 20565 of 2023

18.07.2023