



W.P.Nos.24624, 24629, 24632, 24635 and 24636 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.24624, 24629, 24632, 24635 and 24636 of 2023

and

W.M.P.Nos.24059, 24061, 24063, 24064, 24070, 24071, 24073, 24075,
24076 and 24077 of 2023

Murugesan Ashok

... Petitioner in all W.Ps

Vs.

The Deputy Commercial Tax Officer,
Hosur (North)-I,
Dharampuri, Salem.

... Respondent in all W.Ps

Prayer in W.P.No.24624 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 07.06.2023 in Reference No.ZD3306230248399, and quash the same.

Prayer in W.P.No.24629 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 07.06.2023 in Reference No.ZD330623025185P, and quash the same.



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Prayer in W.P.No.24632 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 08.06.2023 in Reference No.ZD330623026215T, and quash the same.

Prayer in W.P.No.24635 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 08.06.2023 in Reference No.ZD330623026231Z, and quash the same.

Prayer in W.P.No.24636 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent's order dated 08.06.2023 in Reference No.ZD3306230270023, and quash the same.

For Petitioner : Mr.Adithya Reddy
(In all W.Ps)

For Respondent : Mr.V.Prashanth Kiran
(In all W.Ps) Government Advocate

COMMON ORDER

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



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2. By this common order, all the writ petitions are being disposed of at the time of admission with the consent of the learned Government Advocate for the respondent after dispensing with the requirement of filing of counter.

3. It is noticed that the impugned orders dated 07.06.2023 and 08.06.2023 for the respective period preceded the Show Cause Notices in DRC-01. However, these notices are bereft of any details. The impugned orders are also bereft of details. The impugned orders merely confirms the proposals contained in the notices that preceded the impugned orders dated 07.06.2023 and 08.06.2023 in these writ petitions. Consequently, the impugned orders are set aside and the cases are remitted back to the respondent to pass a fresh order on merits and in accordance with law, within a period of twelve weeks from the date of receipt of a copy of this order.

4. The respondent shall issue a detailed Show Cause Notice containing all the proposals meeting the requirements of Section 73 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017.



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5. The petitioner shall give his reply within a period of four weeks thereafter. The respondent shall pass fresh orders on merits and in accordance with law within a period of four weeks thereafter.

6. These Writ Petitions are disposed of with the above observations.

No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

23.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb/shl

To

The Deputy Commercial Tax Officer,
Hosur (North)-I,
Dharampuri, Salem.



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C.SARAVANAN, J.

arb/shl

W.P.Nos.24624, 24629, 24632, 24635 and 24636 of 2023

and

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24076 and 24077 of 2023

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