 **IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 01.09.2023

CORAM :

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

W.P.No.25783 of 2023
and
W.M.P.Nos.25218 and 25219 of 2023

M/s.Vaishnavi Metals, (GSTIN : 33AABFV6899D1ZW),
Represented by its Partner Mr.D.Thangaraj,
No.6, First Floor, Sait Colony, IInd Street,
Egmore, Chennai – 600 008. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Egmore Assessment Circle, No.88,
Mayor Ramanathan Salai, Tk Office Building 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of order in GSTIN : 33AABFV6899D1ZW8 dated 28.07.2023 for the financial year between 01.07.2017 and 31.03.2018 with Reference No.ZD3307231367287 dated 31.07.2023 and quash the same.

For Petitioner : Mr.R.Swarnavel

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

**ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner is aggrieved by the impugned order in GSTIN : 33AABFV6899D1ZW8 dated 28.07.2023 for the Assessment Year 2017-2018. The impugned order precedes a Show Cause Notice dated 28.06.2023 issued under Section 73 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017/the Central Goods and Services Tax (CGST) Act, 2017. The petitioner was called upon to respond to the same within a specified period.

3. The contention of the petitioner is that the said Show Cause Notice dated 28.06.2023 should have proceeded a notice under Rule 141(1A) of the Central Goods and Services Tax (CGST) Rules, 2017 in DRC-01A.

4. That apart it is submitted that the petitioner was also not given adequate opportunity to respond to the Show Cause Notice dated 28.06.2023 issued under section 73 of the respective GST enactments.

5. The learned Additional Government Pleader for the respondent on the other hand would submit that petitioner has filed an application for rectification under Section 161 of the respective GST enactments on 12.08.2023.

6. The learned Additional Government Pleader further submitted that the rectification application filed by the petitioner under Section 161 of the respective enactments will be considered and disposed on merits and in accordance with law.

7. Recording the same, this Writ Petition is closed. The respondent is directed to keep the recovery proceedings in abeyance pending disposal of the rectification application of the petitioner under Section 161 of the

respective GST enactments. No costs. Connected Writ Miscellaneous Petitions are also closed.

**01.09.2023**

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

dpa/arb

To

The Assistant Commissioner (ST),
Egmore Assessment Circle, No.88,
Mayor Ramanathan Salai, Tk Office Building 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031.

**C.SARAVANAN, J.**

dpa/arb

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