



WEB COPY



W.P.Nos.26345, 26357 and 26360 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.26345, 26357 and 26360 of 2023

and

W.M.P.Nos.25766, 25768, 25775, 25778, 25783 and 25784 of 2023

M/s.Vaishnavi Metals,
(GSTIN : 33AABFV6899D1ZW8),
Represented by its Partner D.Thangaraj,
No.6, First Floor, Sait Colony,
IInd Street, Egmore,
Chennai - 600 008.

... Petitioner in all W.Ps

Vs.

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

... Respondent in all W.Ps

Prayer in W.P.No.26345 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 Order in GSTIN : 33AABFV6899D1ZW8/2018-2019 dated 28.07.2023 for the financial year between 01.04.2018 and 31.03.2019 with reference No.ZD3307231367790 dated 31.07.2023 and quash the same.



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Prayer in W.P.No.26357 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 Order in GSTIN : 33AABFV6899D1ZW8/2021-2022 dated 28.07.2023 for the financial year between 01.04.2021 and 31.03.2022 with reference No.ZD330723134602P dated 31.07.2023 and quash the same.

Prayer in W.P.No.26360 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 Order in GSTIN : 33AABFV6899D1ZW8/2020-2021 dated 28.07.2023 for the financial year between 01.04.2020 and 31.03.2021 with reference No.ZD3307231346984 dated 31.07.2023 and quash the same.

For Petitioner : Mr.R.Swarnavel
(In all W.Ps)

For Respondent : Mr.C.Harsharaj
(In all W.Ps) Additional Government Pleader

COMMON ORDER

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

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



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WEB COPY 3. By this common order, all the writ petitions are being disposed of at the time of admission with the consent of the learned Additional Government Pleader for the respondent after dispensing with the requirement of filing of counter affidavit.

4. It is an admitted position that pursuant to the impugned order passed on 28.07.2023, the petitioner had filed applications under Section 161 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017, which are pending consideration by the respondent.

5. Considering the above, these Writ Petitions are disposed at the time of admission by directing the respondent to dispose the petitioner applications filed under Section 161 of the TNGST Act all dated 12.08.2023, as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order.

6. Pending such exercise, the recovery proceedings shall be kept in abeyance. Consequently, the impugned recovery notices dated 31.07.2023



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shall stand quashed. No costs. Consequently, connected Writ Miscellaneous

Petitions are closed.

11.09.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

arb

To

The Assistant Commissioner (ST),
Egmore Assessment Circle,
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C.SARAVANAN, J.

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