



W.P.No.27486 of 2023

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27486 of 2023

and

W.M.P.Nos.26923 & 26926 of 2023

M/s.Vaishnavi Metals,
(GSTIN:33AABFV6899D1ZW8)
Rep. 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 [2019-20], dated 28.07.2023 for the financial year between 01.04.2019 and 31.03.2020 with reference No.ZD330723136833E, dated 31.07.2023 and quash the same.



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For Petitioner : Mr.R.Swarnavel

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

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2.The petitioner had challenged similar order passed for the Assessment year 2022-2023 in W.P.Nos.26345, 26357 and 26360 of 2023. The present dispute pertains to the Assessment Year 2021-2022. The facts are almost identical. Operative portion of the order dated 11.09.2023 in W.P.Nos.26345, 26357 and 26360 of 2023 reads as under:-

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.



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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 shall stand quashed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

3.This writ petition is also disposed of by directing the respondent to dispose of the petitioner's application filed under Section 161 of CGST Act, 2017 on 12.08.2023 as expeditiously as possible as ordered in the above writ petition preferably within a period of three months from the date of receipt of a copy of this order. Pending such exercise, the recovery proceedings shall be kept in abeyance. No costs. Consequently, connected writ miscellaneous petitions are closed.

20.09.2023

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



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To

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C.SARAVANAN, J.

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