



WEB COPY



W.P.No.28199 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28199 of 2023

and

W.M.P.Nos.27718 and 27719 of 2023

M/s.Trade Well,
Represented by its Proprietor
Thameem Ansari,
Old No.68, New No.96,
Hotel Indian Palace Complex,
I Floor, Moore Street,
Parrys,
Chennai,
Tamil Nadu - 600 001.

... Petitioner

Vs.

Assistant Commissioner (CT),
No.32, Integrated Commercial Taxes Building,
Room No.326, III Floor,
Elephant Gate Bridge Road,
Chennai,
Tamil Nadu - 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 28.03.2023 passed in GSTIN



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33AKCPT9624R1ZD/2018-2019 on the files of the respondent, quash the same, and direct the respondent to make a de nova adjudication.

For Petitioner : Mr.K.Narayanan

For Respondent : Mrs.E.Ranganayaki
Special Government Pleader

ORDER

Mrs.E.Ranganayaki, learned Special Government Pleader takes notice on behalf of the respondent.

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

3. This Writ Petition is disposed of at the time of admission after hearing both sides and after dispensing with the requirement to file a counter affidavit by setting aside the impugned order by directing the respondent to pass a fresh order on merits.

4. The impugned order which stands quashed shall be treated as a corrigendum to the Show Cause Notice in Form DRC-01 dated 24.01.2022.



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5. It is made clear that the petitioner shall file a reply/additional representation if any, within a period of thirty working days from the date of receipt of a copy of this order. In case the petitioner fails to file such reply/additional representation, the respondent is at liberty to proceed against the petitioner in accordance with the impugned order as if the impugned order had not been quashed by this order.

6. Needless to state, before passing such order, the petitioner shall be heard.

7. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

27.09.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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C.SARAVANAN, J.

arb

To

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