IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2023

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.31618, 31622, 31624, 31625 & 31629 of 2023
and
W.M.P.Nos.31240, 31243, 31247, 31248, 31250,
31251, 31253, 31254 & 31258 of 2023

Tvl.Rahman Steel Traders
Represented by its Partner: Mr.Nazeer Ahmed
No.1, Jones Street,
Chennai 600 001. ... Petitioner in 5 WPs

Vs.

1.The Assistant Commissioner [ST]
Broadway Assessment Circle
Integrated Commercial Taxes Office,
Building Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Branch Manager,
HDFC Bank,
No.3, MCDOWELL House,
2nd Line Beach, Parrys Corner,
Chennai 600 001. ... Respondents in 5 WPs

Prayer in WP.No.31618 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 on the file of the 1st respondent passed in GSTIN 33AAAFR5137P1ZZ/2018-2019 and Form GST DRC – 07 in Reference No.ZD330423080846A both dated 18.04.2023 for the tax period April 2018 to March 2019 relating to Financial Year (FY) 2018-19 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

Prayer in WP.No.31622 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 on the file of the 1st respondent passed in GSTIN 33AAAFR5137P1ZZ/2019-20 and Form GST DRC – 07 in Reference No.ZD3304230809583 both dated 18.04.2023 for the tax period April 2019 to March 2020 relating to Financial Year (FY) 2019-20 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

Prayer in WP.No.31624 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 on the file of the 1st respondent passed in GSTIN 33AAAFR5137P1ZZ/2022-23 and Form GST DRC – 07 in Reference No.ZD330423132362X both dated 27.04.2023 for the tax period May 2022 to June 2022 relating to Financial Year (FY) 2022-23 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

Prayer in WP.No.31625 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 on the file of the 1st respondent passed in GSTIN 33AAAFR5137P1ZZ/2020-21 and Form GST DRC – 07 in Reference No.ZD330423132209R both dated 27.04.2023 for the tax period April 2020 to March 2021 relating to Financial Year (FY) 2020-21 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

Prayer in WP.No.31629 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 on the file of the 1st respondent passed in GSTIN 33AAAFR5137P1ZZ/2017-2018 and Form GST DRC – 07 in Reference No.ZD330423080742K both dated 18.04.2023 for the tax period July 2017 to March 2018 relating to FY 2017-18 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

For Petitioner : M/s.P.Aruna Chopda
(in 5WPs)

For R1 : Mr.C.Harsha Raj
Additional Government Pleader
(in 5WPs)

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 18.04.2023 and 27.04.2023 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the 1st respondent.

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4. In the present case, the assessee had failed to file the reply and appear in-person before the 1st respondent though he was well aware of the fact that the impugned order is going to be passed and hence, it is not the case of the petitioner that no opportunity was provided by the 1st respondent. It was also submitted by the learned counsel for the petitioner that the time limit to file the appeal was also expired.

5. At this juncture, an attachment order was issued by the 1st respondent on 06.10.2023 and aggrieved over the same, the petitioner had

filed these writ petitions and approached this Court for appropriate orders.

6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

7. In the present case, the petitioner is well aware of the fact that the impugned order is going to be passed. However, instead of filing the appeal, he had not taken any steps to challenge the said impugned order till date. Now, he had filed these writ petitions only because of the attachment order dated 06.10.2023 passed by the 1st respondent.

8. In view of the above, this Court is not inclined to entertain these writ petitions. However, liberty is granted to the petitioner to file a Statutory appeal before the Appellate Authority within a period of 30 days from today (03.11.2023).

9. Upon filing of appeal, the Appellate Authority is directed to entertain the same, upon the pre-deposit to be made by the petitioner, in accordance with law, without pressing for any limitation. Further, the 1st

respondent shall maintain the *status quo* with regard to the attachment until the expiry of 30 days period from today i.e., 03.11.2023.

10. With the above direction, these Writ Petitions stand disposed of. Consequently, the connected miscellaneous petitions are also closed. However, there shall be no order as to costs.

03.11.2023
(1/2)

Jeni

Index : Yes / No
Neutral Citation : Yes / No
Speaking order / Non-speaking order

To

The Assistant Commissioner [ST]
Broadway Assessment Circle
Integrated Commercial Taxes Office,
Building Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

KRISHNAN RAMASAMY, J.

Jeni

W.P.Nos.31618, 31622, 31624, 31625 & 31629 of 2023

03.11.2023
(1/2)