



W.P.(MD)Nos.23113 and 23114 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos. 23113 and 23114 of 2023

and

WMP(MD)Nos.19299, 19300, 19302 & 19303 of 2023

Tvl. Abhinesh Enterprises,
represented by its Proprietor, Yesudasan.

...Petitioner in both
the petitions

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Madurai and Tirunelveli,
Commercial Taxes Buildings,
Palayamkottai,
Tirunelveli.

2.The Proper Officer/State Tax Officer,
Ettayapuram,
Tuticorin District.

...Respondents in both
the petitions

PRAYER in W.P(MD)No.23113 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of ***Writ of Certiorarified Mandamus***, calling for records pertaining to the impugned proceedings passed by the 2nd



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Respondent in his proceedings in order No.GSTIN: 33AMQPY0767Q1ZY/2017-18 and Form GST DRC-07 Reference Number:ZD3301230203173, dated 06.01.2023 and quash the same as the same is passed by grossly violating the Principles of Natural Justice and also passed by violating the statutory provisions and to redo the assessment afresh after providing me an opportunity of effective Personal hearing.

PRAYER in W.P(MD)No.23114 of 2023: Writ Petition filed under Article 226 of the Constitution of India for issuance of ***Writ of Certiorarified Mandamus***, calling for records pertaining to the impugned proceedings passed by the 2nd Respondent in his proceedings in order No.GSTIN: 33AMQPY0767Q1ZY/2018-19 and Form GST DRC-07 Reference Number:ZD330123020422A, dated 06.01.2023 and quash the same as the same is passed by grossly violating the Principles of Natural Justice and also passed by violating the statutory provisions and to redo the assessment afresh after providing me an opportunity of effective Personal hearing.

In Both the Writ Petitions

For Petitioner : Mr. K.Srinivasan

For Respondents : Mr. A.K.Manikkam
Special Government Pleader



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COMMON ORDER

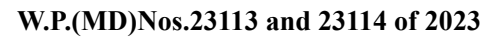
These writ petitions are filed to quash the impugned order, dated 06.01.2023.

2. Heard WMr. K.Srinivasan, the Learned counsel appearing for the Petitioner, Mr. A.K.Manikkam, the Learned Special Government Pleader appearing for the Respondents and perused the material documents available on record.

3. The contention of the petitioner is that the respondents have passed the impugned order, by violating the principles of natural justice.

4. However, the Learned Special Government Pleader appearing for the respondents submitted that three opportunities were granted to the petitioner, dated 15.12.2022, 26.12.2022 and 05.01.2023. The petitioner has not availed the said opportunities. Therefore, the petitioner cannot claim that the respondents have not granted opportunities.

5. The contention of the petitioner is that the said intimation was



6. In view of the above, the impugned order, dated 06.01.2023 passed by the respondents is hereby quashed. The respondents are directed to give one copy of the order to the petitioner. The petitioner is directed to attend enquiry without delay. The court will not take any adjournment. The respondents are directed to conduct the enquiry and pass orders, within a period of Three weeks from the date of receipt of the order.

Index : Yes / No
Internet : Yes
ksa

22.09.2023

To



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S.SRIMATHY. J

ksa

**Common Order made in
W.P.(MD)No. 23113 and
23114 of 2023**

22.09.2023