



W.P.(MD)No.23261 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No. 23261 of 2023

and

W.M.P(MD)Nos.19460 & 19465 of 2023

Tvl. Sri Chima Note Book Private Limited,
Rep by its Director,
A.Marirajan,
No.51, Kamak Road,
Sivakasi - 626 124.

... Petitioner

Vs.

The Assistant Commissioner (ST) - III,
Sivakasi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for the records on the file of the respondent in DRC-07 in GSTN : 33AAHCS8267R1ZG dated 31.07.2023 for the assessment year 2019-2020 and quash the same as illegal, invalid and against the Principles of Natural Justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mr.C.Baskaran,
Special Government Pleader



W.P.(MD)No.23261 of 2023

WEB COPY

ORDER

This writ petition is filed to quash the impugned order by the respondent in DRC-07 in GSTN : 33AAHCS8267R1ZG, dated 31.07.2023 for the assessment year 2019-2020.

2. Heard Mr.A.Chandrasekaran, the Learned counsel appearing for the Petitioner, Mr.C.Baskaran, the Learned Special Government Pleader appearing for the Respondent and perused the material documents available on record. With consent of both the parties this writ petition is taken up for final disposal at the admission stage itself.

3. The Learned counsel appearing for the petitioner submitted that he has submitted an elaborate reply along with evidence. The respondent has passed the impugned order and the reason cited is extracted hereunder:

“The tax payer reply filed on 28.06.2023, and their reply is verified and concluded that, "but the tax payer had not submit substantial evidence in respect of show cause notice. Hence, the reply filed by the tax payer is not accepted. Hence, show cause notice is sustained. ”



W.P.(MD)No.23261 of 2023

WEB COPY

4. The respondent accepts that the petitioner has submitted substantial evidence. But the contention of the respondent is that the same is not sufficient. The reasoning stated by the respondent is cryptic and it is a non speaking order.

5. The respondent is bound to discuss the evidence and pass a speaking order. Since the impugned order is bereft any reasoning, this Court is inclined to interfere with the impugned order.

6. Accordingly, this writ petition is allowed and the impugned, dated 31.07.2023, is hereby quashed. The respondent is directed to reconsider the explanation submitted by the petitioner, grant personal hearing to the petitioner and thereafter shall pass speaking order. The said exercise shall be completed within a period of five months, from the date of receipt of a copy of the order. No costs. Consequently, WMP(MD)No.19460 of 2023 is allowed and WMP(MD)No. 19465 of 2023 is closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No
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25.09.2023



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W.P.(MD)No.23261 of 2023

To

The Assistant Commissioner (ST) - III,
Sivakasi.



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W.P.(MD)No.23261 of 2023

S.SRIMATHY, J

ksa

**Order made in
W.P.(MD)No. 23261 of 2023**

25.09.2023