IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1867 and 1869 of 2022
and
W.M.P.Nos.2014 and 2016 of 2022

Tvl.ASB Enterprises,
Represented by its Proprietor
Mr.Mohideen Azham ... Petitioner in both W.Ps

Vs.

1.The Joint Commissioner (ST),
Intelligence-I, Chennai – 600 006.

2.The State Tax Officer,
Group-IX,
Inspection-Unit, Intelligence-I,
No.1, Greams Road,
Chennai – 600 006. ... Respondents in both W.Ps

Prayer in W.P.No.1867 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order dated 31.03.2021 for the Assessment Year 2017-2018 in respect of GSTIN No.33DGSPM0524A1ZS, quash the same.

Prayer in W.P.No.1869 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order dated 31.03.2021 for the Assessment Year 2018-2019 in respect of GSTIN No.33DGSPM0524A1ZS, quash the same.

For Petitioner (In both W.Ps)	:	Mr.M.L.Joseph for M/s.Chennai Law Associates
For Respondents (In both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

These writ petitions are of the year 2022.

2. In these writ petitions, the petitioner has challenged the respective Impugned Assessment Orders dated 31.03.2021 passed by the Assessing Officer for the Assessment Year 2017-2018 and 2018-2019.

3. The case of the petitioner is that the petitioner has been unjustly mulct with tax liabilities vide Impugned Assessment Orders as the petitioner had already cancelled the GST registration in 2020.

4. It is submitted that the petitioner is a victim of other persons/dealers and he was not part of any fraudulent transaction as there were other dealers

who had indulged in certain irregularities.

5. Having considered the submission made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, I am of the view, there is no merits in the challenge to the respective Impugned Assessment Orders in these writ petitions. However, liberty is given to the petitioner to file a Statutory Appeal before the Appellate Authority under Section 107 of the respective GST Acts, within a period of thirty days from the date of receipt of a copy of this order, subject to the petitioner complying with the other mandatory requirement of pre-deposit as is contemplated under the aforesaid provision.

6. Subject to the above compliance, the Appellate Authority shall dispose the appeal on merits, proposed to be filed by the petitioner within a period of two months thereafter or on its turn without further reference to limitation.

7. With the above liberty, these Writ Petitions are dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

28.08.2024

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

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To

1.The Joint Commissioner (ST),
Intelligence-I, Chennai – 600 006.

2.The State Tax Officer,
Group-IX,
Inspection-Unit, Intelligence-I,
No.1, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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W.P.Nos.1867 and 1869 of 2022
and
W.M.P.Nos.2014 and 2016 of 2022

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