



WEB COPY



W.P.Nos.3023, 3056 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2024

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THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.Nos.3023 & 3056 of 2024
and W.M.P.Nos.3301 & 3340 of 2024

Sri.G.Santhamoorthy

... Petitioner in W.P.3023 of 2024

M/s.V.R.V.Blue Metals,
Rep. by its Proprietor
Srimuthu Rajendiran
S.F.No.284, Sagarapalli, Bargur,
Krishnagiri District 635 104.

... Petitioner in W.P.3056 of 2024

-vs-

The Deputy State Tax Officer,
Intelligence,
Hosur Division,
No.3/47 Sapthagiri Complex,
Commercial Taxes Building,
Hosur.

... Respondent in both WP's

PRAYER in W.P.No.3023 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the respondent herein in PAN:



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AUKPS5211K/2017-18 quash the impugned proceeding dated 12.01.2024 passed therein.

PRAYER in W.P.No.3056 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the respondent herein in GSTIN: 33BDXPR8855F1ZQ quash the impugned proceeding dated 22.01.2024 passed therein.

For Petitioner : Mr.B.Raveendran
in both WP's

For Respondent : Mr.V.Prasanth Kiran, GA (T)
in both WP's

COMMON ORDER

By these writ petitions, the petitioner assails the show cause notice and intimation issued under the Tamil Nadu Goods and



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Services Tax Act, 2017 in relation to the imposition of GST under the reverse charge mechanism on the seigniorage paid by the petitioner to the Government.

2. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice on behalf of the respondent. He has placed on record the recent judgment of the Division Bench of this Court in a batch of writ petitions, *A.Venkatachalam v. Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam, W.P.Nos.30974 of 2022 batch*. In the said judgment, the following directions were issued at paragraph 9 thereof:

"9. In these circumstances, we deem it fit and appropriate to issue the following directions:

(i) In the cases, where the challenge is made to the show cause notices, the writ petitioners shall submit their objections / representations within a period of four weeks from the date of receipt of a copy of this order.

(ii) Upon receipt of the objections / representations from the writ



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3. In view of the above judgment, this petition is liable to be disposed of on the same terms. Accordingly, W.P.Nos.3023 and 3056 of 2024 is disposed of in terms of directions issued in paragraph 9 of *A.Venkatachalam v. Assistant Commissioner*. No costs. Consequently, W.M.P.Nos.3301 and 3340 of 2024 are closed.

13.02.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Deputy State Tax Officer,
Intelligence,
Hosur Division,
No.3/47 Sapthagiri Complex,
Commercial Taxes Building,
Hosur.



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SENTHILKUMAR RAMAMOORTHY,J

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