IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **19.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.7273, 7276, 7278, 7281 & 7285 of 2024
&
WMP Nos.8124, 8126, 8132, 8133, 8135, 8138, 8142, 8144, 8148 & 8149 of 2024

In all WPs

M/s.Thirumala Steels,
Rep. By its Proprietor Mrs. Panchavarnam,
No.27,28,29, NA, Saravana Nagar,
Kodungaiyur,
Chennai-600 118. ... Petitioner

vs

The State Tax Officer,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Wall Tax Road,
Vepery, Chennai-600 003. ... Respondents

PRAYER in W.P.No.7273 of 2023 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the impugned proceedings of the respondent in

GSTIN 33AHGPP0864N1Z0/2017-18 dated 30.12.2023 and Form DRC-07 in Reference No.:ZD3312232761001 dated 30.12.2023 for the year 2017-18 under TNGST Act 2017 and quash the same.

PRAYER in W.P.No.7276 of 2023 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the impugned proceedings of the respondent in GSTIN 33AHGPP0864N1Z0/2018-19 dated 30.12.2023 and Form DRC-07 in Reference No.:ZD331223276214Q dated 30.12.2023 for the year 2018-19 under TNGST Act 2017 and quash the same.

PRAYER in W.P.No.7278 of 2023 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the impugned proceedings of the respondent in GSTIN 33AHGPP0864N1Z0/2019-20 dated 30.12.2023 and Form DRC-07 in Reference No.:ZD331223276287D dated 30.12.2023 for the year 2019-20 under TNGST Act 2017 and quash the same.

PRAYER in W.P.No.7281 of 2023 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the impugned proceedings of the respondent in GSTIN 33AHGPP0864N1Z0/2020-21 dated 30.12.2023 and Form DRC-07 in Reference No.:ZD331223276414M dated 30.12.2023 for the year 2020-21 under TNGST Act 2017 and quash the same.

PRAYER in W.P.No.7285 of 2023 : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari, calling for the records of the impugned proceedings of the respondent in GSTIN 33AHGPP0864N1Z0/2021-22 dated 30.12.2023 and Form DRC-07 in Reference No.:ZD331223276546D dated 30.12.2023 for the year 2021-22 under TNGST Act 2017 and quash the same.

In all WPs

For Petitioner : Mr.S.Raveekumar
for Mr.M.Hariharan

For Respondents : Mr.C.Harsha Raj
Addl. Govt. Pleader (Taxes)

COMMON ORDER

Separate orders dated 30.12.2023 are challenged on the common ground that a personal hearing was not offered and that the order was unreasoned.

2. The petitioner received an intimation and show cause notice in relation to three alleged defects. Objections were filed in response to the show cause notice on 29.10.2023. The impugned order was issued thereafter on 30.12.2023.

3. Learned counsel for the petitioner referred to the impugned orders and pointed out that Defect No.2 relates to inward supply from related persons. He also pointed out that the petitioner had placed on record original invoices and supporting evidence for movement of goods. In spite of providing such documents, he points out that the proper officer merely recorded that the explanation of the petitioner is not acceptable. Likewise, as regards Defect no.3 which pertains to outward supply, he points out that the petitioner had placed on record the original invoices and the relevant returns. Once again, he submits that the proper officer rejected the contentions as not acceptable without providing reasons.

4. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondents. He submits that the petitioner has an alternative statutory remedy and that these petitions should not be entertained in such circumstances.

5. On examining the impugned orders, it is evident that the proper officer noticed the petitioner's objections. Both with regard to Defect No.2 and Defect No.3, the petitioner submitted the original invoices and adverted to the fact that relevant GSTR returns were filed and that requisite taxes were paid. In spite of such reply, the contentions were rejected by recording as under:

> *"**Observation of the Proper officer,***
> *The Contention and supporting documents (Invoices, E-way bills, etc.) submitted by the taxpayer was duly verified and found the taxpayer contention was not acceptable. Hence I hereby propose the demand and direct the taxpayer to pay the tax along with interest and penalty."*

A similar observation was made with regard to Defect No.3. These findings are totally unsupported by reasons and, consequently, unsustainable.

6. Therefore, the impugned orders are quashed and the matters are remanded to the respondent for reconsideration. After providing a reasonable opportunity, including a personal hearing, fresh orders shall be issued within two months from the date of receipt of a copy of this order.

7. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

19.03.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No
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To

The State Tax Officer,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Wall Tax Road,
Vepery, Chennai-600 003.

SENTHILKUMAR RAMAMOORTHY J.

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