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W.P.No.9019 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.9019 of 2024 & W.M.P.No.10037 of 2024

M/s.Alkraft Thermotechnologies (Pvt) Ltd.,
represented by its Authorized Signatory,
Cherukuri Raghu,

...Petitioner

Vs.

The Deputy Commissioner of GST,
Audit-I, Commissionerate, Chennai,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar, Western Extension,
Chennai 600 101.

... Respondent

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent herein bearing Show Cause Notice No.28/2024, dated 26.02.2024 issued under Section 74(1) of the CGST Act, 2017 by the respondent, quash the same with a consequential direction to the respondent to drop the proceedings.

For Petitioner : Mr. H.S.Hredai

For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel

ORDER



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The present Writ Petition has been filed by the petitioner, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent herein bearing Show Cause Notice No.28/2024, dated 26.02.2024 issued under Section 74(1) of the CGST Act, 2017 by the respondent, quash the same with a consequential direction to the respondent to drop the proceedings.

2. On earlier occasion, i.e. on 30.08.2024, on hearing the learned counsel for the petitioner and on perusal of the documents placed on record, this Court passed the following:

“Challenge has been made against the impugned Order passed by the respondent dated 26.02.2024 in the present Writ Petition.

2. The learned counsel appearing for the petitioner submitted that entire tax amount has already been paid by the petitioner. However, the same is not reflected in the portal due to technical glitches. Therefore, the respondent has issued the show cause notice.

3. The learned counsel also produced the copies for proof of payment before this Court and also provided a copy to the other side.

4. It appears that the petitioner has already paid all the taxes through the bank. But the same was not reflected in the portal due to technical glitches. The petitioner has also produced all the copies of proof for payment of the tax.

5. Considering the above aspects, this Court passes the following Order:



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i] the petitioner is directed to file reply along all the documents including proof for payment of amount paid through bank.

ii) on such reply filed by the petitioner, the respondent is directed to verify the reply and the documents and in the event, the amount has been paid and the same is not reflected in the portal due to technical glitches, the authorities shall consider the same and pass appropriate Order.

6. Post on 19.09.2024 for reporting compliance.”

3. Now when the Writ Petition is taken up for hearing, the learned counsel for the petitioner would submit that pursuant to the order, dated 30.08.2024, the petitioner also filed its reply on 27.09.2024. However, the respondent has not considered and passed any orders.

4. Mr.B.Ramanakumar, learned Sr.Standing Counsel appearing for the respondent would submit that this Court directed to report compliance of the order on 19.09.2024, but the petitioner filed reply on 27.09.2024 and hence, the respondent could not consider the same and pass the orders and now if any further directions are given by this Court, the same would be complied with by the respondent.

Krishnan Ramasamy,J.

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5. Considering the submissions now made, the respondent is directed to consider the reply submitted by the petitioner on 27.09.2024 and pass appropriate orders in compliance of the order dated 30.08.2024 passed by this Court, after providing an opportunity of personal hearing to the petitioner, within a period of four (4) weeks from the date of receipt of a copy of this order.

6. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected WMP is closed.

17.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Deputy Commissioner of GST,
Audit-I, Commissionerate, Chennai,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar, Western Extension,
Chennai 600 101.

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