IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.03.2024

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.8653 of 2024
and
W.M.P.Nos.9637 & 9638 of 2024

Tvl.A.V. Traders,
Rep. By its Proprietor Mr.Ajith Kumar,
35/1, Boo Begum 3rd Street,
Chennai – 600 002. ...Petitioner

Vs.

The Commercial Tax Officer,
Thiruvallikeni Assessment Circle,
Chennai South-I,
Tamil Nadu – 600 005. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent in Form GST REG-17 Ref.No.ZA330324069510W Dt:14/03/2024 and quash the same being illegal, invalid without jurisdiction and violated the principles of natural justice and to consequently, direct the respondent to restore the petitioner's in GSTIN:33COMPV9494K1ZT as per petitioner representation dated 15.03.2024 and 21.03.2024.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.T.N.C.Kaushik, AGP(T)

ORDER

A show cause notice dated 14.03.2024, by which the petitioner's GST registration was suspended with effect from the same date is challenged in this Writ petition.

2. The petitioner asserts that he received a text message on 14.03.2024 informing him of the suspension of the GST registration. He states that he produced all relevant documents at the time of registration before the proper officer and registered not only the registered place of business but also the Godown as an additional place of business.

3. Learned counsel for the petitioner referred to the show cause notice and pointed out that the show cause notice is completely bereft of necessary particulars to enable the petitioner to reply meaningfully thereto. By referring to reply dated 15.03.2024, he points out that the petitioner explained that the godown also was registered as an additional place of business and that business is being carried on from 21.12.2002.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader

accepts notice to the respondent. He submits that the petitioner replied to the show cause notice and that a hearing was also fixed in this connection on 21.03.2024.

5. On perusal of the show cause notice, the contention of learned counsel for the petitioner that such notice is bereft of necessary particulars is liable to be accepted. Unless the show cause notice contains sufficient particulars to enable the recipient thereof to respond meaningfully, it is not possible for the recipient to do so. In this case, the show cause notice merely draws reference to Section 29(2)(e) and Rule 21(a), without indicating as to how the petitioner contravened the said provisions. The petitioner has also stated in the reply dated 15.03.2024 that he has carried on business continuously from 21.12.2002. In these circumstances, the impugned show cause notice is not sustainable.

6. Consequently, the impugned show cause notice is quashed by leaving it open to the respondent to issue a fresh show cause notice by including sufficient particulars for the petitioner to respond meaningfully thereto. As a consequence of the order being quashed, the petitioner shall

be permitted to carry on business.

7. This Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

28.03.2024

skt

Index : Yes/No
Speaking Order : Yes/No
NCC : Yes/No

To

The Commercial Tax Officer,
Thiruvallikeni Assessment Circle,
Chennai South-I,
Tamil Nadu – 600 005.

SENTHILKUMAR RAMAMOORTHY, J.,

skt

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