IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.10150, 10155, 10161, 10165 & 10166 of 2024 and W.M.P.Nos.11194, 11195, 11200, 11203, 11206, 11207 & 11214 to 11217 of 2024

In all WPs.

M/s.Madhava Steels,
Represented by Mohan Vivek,
Proprietor, 12/444A, Uzhaipalar Street,
Nanjegoundanpudur Road, Vellaikinar,
Coimbatore-641 029. ...Petitioner

Vs.

The Assistant Commissioner (ST) Inspection,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore-641 018. ... Respondent

Prayer in W.P.No.10150 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the case relating to the impugned order GSTIN:33ALSPV3769Q2ZS/2023-2024 dated 15.02.2024 of the respondent and to quash the same.

Prayer in W.P.No.10155 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the case relating to the impugned order GSTIN:33ALSPV3769Q2ZS/2022-2023 dated 15.02.2024 of the respondent and to quash the same.

Prayer in W.P.No.10161 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the case relating to the impugned order GSTIN:33ALSPV3769Q2ZS/2020-2021 dated 15.02.2024 of the respondent and to quash the same.

Prayer in W.P.No.10165 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the case relating to the impugned order GSTIN:33ALSPV3769Q2ZS/2019-2020 dated 15.02.2024 of the respondent and to quash the same.

Prayer in W.P.No.10166 of 2024: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the case relating to the impugned order

GSTIN:33ALSPV3769Q2ZS/2021-2022 dated 15.02.2024 of the respondent and to quash the same.

In all W.Ps.

For Petitioner : Mr.J.Shankarraman

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Tax)

COMMON ORDER

By these writ petitions, assessment orders pertaining to assessment periods commencing from 2019-2020 to 2023-2024 are challenged. Upon receipt of show cause notice dated 02.10.2023, the petitioner issued interim reply dated 02.11.2023. Thereafter on receipt of reminders from the respondent, the petitioner requested for extension of time to file the final reply. The impugned orders dated 15.02.2024 were issued in these facts and circumstances.

2. Learned counsel for the petitioner referred to the impugned orders and pointed out that the interim reply dated 02.11.2023 was not taken into consideration while adjudicating the matter. By drawing reference to the interim reply, learned counsel points out that each defect was dealt with therein. He also points out that such interim reply was

uploaded on the portal. He relies upon the document at page no.71 of the typed set of papers in such regard.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. On instructions, he submits that the interim reply at page nos.72 to 76 was not uploaded by the petitioner along with the document at page no.71 of the typed set of papers. He further submits that the petitioner was provided multiple opportunities to attend personal hearings and to submit the final reply. In this connection, he refers to reminders dated 03.11.2023, 02.12.2023 and 21.12.2023. He also points out that the petitioner replied to these reminders by repeatedly requesting for further time to file the final reply.

4. On perusal of the document at page no.71 of the typed set of papers, it is clear that the petitioner has stated therein that the interim reply is attached thereto. It also appears that the reply to the show cause notice was attached by way of PDF. The reply dated 16.11.2023 from the petitioner to reminder dated 03.11.2023 makes a reference to the petitioner's interim reply to the show cause notice. The petitioner also requested for three weeks time to file the final reply. In subsequent

communications also, the petitioner has requested for time to file the final reply. These documents indicate that the petitioner had submitted the interim reply on 02.11.2023.

5. On perusal of orders impugned herein, no reference has been made therein to the interim reply dated 02.11.2023. Since orders of adjudication were issued without considering the petitioner's interim reply, such orders cannot be sustained.

6. Therefore, orders impugned in these writ petitions are set aside and these matters are remanded for reconsideration. The petitioner is permitted to send a final reply within a maximum period of 15 days from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue fresh orders within a period of four months from the date of receipt of the petitioner's final reply. If such final reply is not filed within 15 days, the respondent may proceed to adjudicate the matter based on the interim reply previously submitted.

7. These writ petitions are disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

17.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST) Inspection,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore-641 018.

SENTHILKUMAR RAMAMOORTHY,J.

Kj

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W.M.P.Nos.11194, 11195, 11200, 11203, 11206,
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