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W.P.Nos.10754, 10760, 10762 & 10763 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED: 24.04.2024

CORAM:

**THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY**

**W.P.Nos.10754, 10760, 10762 & 10763 of 2024 and**  
**W.M.P.Nos.11839, 11842, 11847, 11848, 11852, 11854, 11855 & 11856**  
**of 2024**

**In all WPs.**

Tvl. Sri Nallamal Steels,  
Represented by its Proprietor,  
Mr.S.Nagarajan,  
419, Gurusamy Nagar South,  
Thaneerpandal,  
Coimbatore-641 004.

...Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),  
Peelamedu South Circle,  
Coimbatore.

.. Respondent

**Prayer in W.P.No.10754 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 impugned order dated 08.02.2024 bearing reference GSTIN:33AWBPN6237F1ZQ/2018-2019 of the respondent and quash the same.

**Prayer in W.P.No.10760 of 2024:** Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the



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records of the impugned order dated 08.02.2024 bearing reference GSTIN:33AWBPN6237F1ZQ/2020-2021 of the respondent and quash the same.

**Prayer in W.P.No.10762 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 impugned order dated 08.02.2024 bearing reference GSTIN:33AWBPN6237F1ZQ/2019-2020 of the respondent and quash the same.

**Prayer in W.P.No.10763 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 impugned order dated 08.02.2024 bearing reference GSTIN:33AWBPN6237F1ZQ/2021-2022 of the respondent and quash the same.

**In all WPs.**

For Petitioner : Mr.R.Anish Kumar

For Respondent : Mr.V.Prashanth Kiran, Govt. Adv. (T)

**COMMON ORDER**

By these four writ petitions, separate orders dated 08.02.2024 in respect of financial years 2018-2019, 2019-2020, 2020-2021 and 2021-2022 are challenged.

2. The petitioner received show cause notices dated 05.02.2024 in



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respect of the above mentioned financial years except financial year 2021-2022. The said show cause notice called upon the petitioner to reply on or before 07.02.2024. The impugned orders were issued thereafter by not considering the petitioner's request for an adjournment.

3. Learned counsel for the petitioner referred to the petitioner's reply dated 08.02.2024 requesting for an adjournment on account of the illness of the authorised representative. By inviting my attention to the orders impugned herein, he points out that the request for adjournment was disregarded and that orders were passed on 08.02.2024. As regards financial year 2021-2022, he submits that a show cause notice dated 18.12.2023 was received by the petitioner and replied to on 21.12.2023. By referring to the impugned order in respect of that year, he points out that the petitioner's reply was disregarded.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondent. He points out that the petitioner requested for an adjournment only with regard to financial year 2021-2022 and not with regard to other financial years.

5. As regards financial years 2018-2019, 2019-2020 and 2020-



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2021, the show cause notices are dated 05.02.2024 and the orders are dated 08.02.2024. The facts speak for themselves especially in view of petitioner's request for adjournment dated 08.02.2024. Undoubtedly, a reasonable opportunity was not provided to the petitioner and, consequently, these orders cannot be sustained. As regards financial year 2021-2022, the petitioner has placed on record reply dated 21.12.2023 to show cause notice dated 18.12.2023. On examining the impugned order, such reply was disregarded. As a consequence, this order also is unsustainable.

6. For reasons set out above, the orders impugned in these writ petitions are set aside and these matters are remanded for reconsideration. The petitioner is permitted to submit replies to the respective show cause notice within two weeks 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 three months from the date of receipt of the petitioner's reply.

7. These writ petitions are disposed of on the above terms without



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any order as to costs. Consequently, connected miscellaneous petitions  
are closed.

**24.04.2024**

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

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To

The Assistant Commissioner (ST) (FAC),  
Peelamedu South Circle,  
Coimbatore.

**SENTHILKUMAR RAMAMOORTHY,J.**



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Kj

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