



WEB COPY



W.P.No.14113 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.11.2024

CORAM :

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.14113 of 2022

M/s. Konica Metal Corporation
Rep. By its Proprietor: Ravindar M Bhandari
No.16/4, Ekambareshwarer Koil Agraharam
Chennai – 600 003. .. Petitioner

Vs.

The Assistant Commissioner (ST)
Moore Market Assessment Circle
Room No.226, 2nd Floor
Integrated C.T. Office Complex
Elephant Gate Bridge Road
Chennai – 600 003. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India for a writ of certiorari, calling for the records on the file of the respondent in TIN: 33920361250/2014-15 dated 15.03.2022 and quash the same as illegal, contrary to the provisions of the Act, principles of law laid down by this Court, against the principles of natural justice and fair play.

For the Petitioner : Mr.T.Pramod Kumar Chopda
Standing Counsel
for Ms.Pooja Chopda
For the Respondent : Mr.C.Harsha Raj
Additional Government Pleader



W.P.No.14113 of 2022

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ORDER

The petitioner is before this Court against the order dated 15.03.2022, wherein, the demand proposed in notices dated 11.12.2017, 24.02.2020 and 03.09.2020 have been confirmed.

2. The impugned order appears to have been passed pursuant to personal hearing notice issued on 03.09.2020. There is a long delay between the last mentioned notice and the impugned order. It is noticed that in all the three notices that were issued to the petitioner, two of the notices were issued during the time when the Country was bracing to face the outbreak of Covid – 19 Pandemic and thereafter, when the Country was under lockdown during the month of September, 2020. Thereafter, the respondent called upon the petitioner to respond to the allegations mentioned in the notices mentioned above.

3. Thus, it is clear that the impugned order has been passed in violation of principles of natural justice. Therefore, the impugned



W.P.No.14113 of 2022

order is quashed and the case is remitted back to the respondent to pass fresh orders, on merits and in accordance with law, taking note of the decision of this Court in the case of ***Sahyadri Industries Ltd. vs. The State of Tamil Nadu***¹.

4. The writ petition, accordingly, stands disposed of. There shall be no order as to costs. Consequently, W.M.P.No.13342 of 2022 is closed.

08.11.2024

Index : Yes/No

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To

1. The Assistant Commissioner (ST)
Moore Market Assessment Circle
Room No.226, 2nd Floor
Integrated C.T. Office Complex
Elephant Gate Bridge Road
Chennai – 600 003.

¹ [2023] 115 GSTR 320; dated: 18.04.2023.



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C.SARAVANAN,J.

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