



WEB COPY



W.P.No.13997 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.05.2024

CORAM :

THE HONOURABLE MR. JUSTICE P. B. BALAJI

Writ Petition No. 13997 of 2024
and
WMP.Nos.15179. 15180 & 15181 of 2024

M/s. Cannon Exports,
rep. by its Proprietor Mr.P.Mohamad Ataullah,
No.5/2, Sheikh Ali Subedar Street,
Periamet, Chennai - 600 003.

.. Petitioner

Versus

The Assistant commissioner (ST)(FAC),
Vepery Assessment Circle,
Palaniappa Maligai, 3rd Floor,
No.10, Greams Road, Chennai - 600 006.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records of the respondent in
GSTIN/33AJNPA0213D1Z5/2017-18 dated 11.12.2023, and the consequential
proceedings in GSTIN/33AJAPA0213D1Z5/2017-18 dated 07.05.2024, quash
the same.

For Petitioner : M/s.C.Rekha Kumari

For Respondent : Mrs.K.Vasanthamala
Government Advocate



W.P.No.13997 of 2024

WEB COPY

ORDER

The prayer made in this writ petition is to issue a Writ of Certiorari, to quash the impugned order dated 11.12.2023 in GSTIN/33AJNPA0213D1Z5/2017-18 passed by the respondent, and the consequential proceedings in GSTIN/33AJAPA0213D1Z5/2017-18 dated 07.05.2024.

2. Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

3. By consent of both sides, this Writ Petition is taken up and disposed of at the stage of admission itself.

4. The main contention of the writ petitioner is that the petitioner was not served with the showcause notice and the impugned orders came to be passed behind the back of the petitioner.

5. On the contrary, the learned Government Advocate appearing for the Respondents submitted that notices have been served to the petitioner in the



W.P.No.13997 of 2024

very same address where the subsequent orders were served on it and further the said notices were also been uploaded in the portal and therefore, the petitioner cannot plead ignorance. She further submitted that impugned orders are also appealable and therefore, the writ petition is liable to be dismissed and that apart the period for filing the Appeal and also condonation of delay petition have also been lapsed.

6. Considering the submission made by the learned counsel appearing on either side, since the impugned orders have been passed without hearing the petitioner, this Court feels that the petitioner should be afforded an opportunity to show cause to the notices issued in respect of Assessment Year 2017-2018. However, the Petitioner has to be put on terms.

7. In view of the above, this writ petition is allowed and the impugned order dated 11.12.2023 and the consequential order dated 07.05.2024 are set aside. The Petitioner is directed to deposit 10% of the tax amount before the authorities concerned and on such deposit being made, the petitioner shall be afforded an opportunity of hearing to raise its contentions in respect of the impugned orders stated supra and thereafter the Respondents shall pass orders on merits and in accordance with law, within a period of eight weeks.



W.P.No.13997 of 2024

On such deposit, the bank account attachment shall also be raised. No costs.

Consequently, connected Miscellaneous Petitions are closed.

22.05.2024

Index : Yes / No
Internet : Yes / No
av/arr

To

The Assistant commissioner (ST)(FAC),
Vepey Assessment Circle,
Palaniappa Maligai, 3rd Floor,
No.10, Greams Road, Chennai - 600 006.



WEB COPY



W.P.No.13997 of 2024

P. B. BALAJI, J.

av/arr

Writ Petition No. 13997 of 2024
and
WMP.Nos.15179, 15180 & 15181 of 2024

22.05.2024