



WEB COPY



W.P. No.14395 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : **29.05.2024**

CORAM :

THE HONOURABLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.14395 of 2024 & WMP.Nos.15638 & 15539 of 2024

M/s.Kavys Pharma

Rep. by its Partner Sri D.Swaminathan

2nd flor, South Face, 118/1, Vepery High Road,
Puasawakkam, Chennai.

.. Petitioner

Vs.

The Assistant Commissioner [ST],

Vepery Assessment Circle, Chennai – 600 099.

..Respondent

PRAYER : Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari call for the records of the respondent herein in GSTIN: 33AAQFK4580K1ZV/2017-18 and quash the proceeding dated 29.12.2023 passed therein.

For Petitioner

: Mr.Raveendran B

For Respondent

: Mr. Prasanth Kiran
Government Advocate [T]



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ORDER

The writ petition has been filed challenging the impugned Order of the respondent in GSTIN: 33AAQFK4580K1ZV/2017-18 dated 29.12.2023.

2. The learned counsel for the petitioner submits that the impugned Order dated 29.12.2023 has not been served on the petitioner. According to the impugned Order a sum of Rs.4,74,064/- is liable to be paid by the petitioner for the assessment year 2017 – 2018, out of which a sum of Rs.3,79,318/- was recovered by the respondent from the bank account of the petitioner.

3. The learned Standing Counsel appearing for the respondent submitted that the impugned Order cannot be set aside as done in other case and in this case, notice was sent to the petitioner through registered post and the same has been returned as 'no such person'. The learned Standing Counsel also admitted that a sum of Rs.3,71,318/- has been recovered from the bank account of the petitioner on 24.05.2024.



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4. Since the impugned Order has not been served to the petitioner and no opportunity has been afforded to the petitioner to file objection, the impugned Order dated 29.12.2023 is set aside and matter is remanded back to the respondent for fresh consideration and the same shall be decided by the respondent on merits and in accordance with law within a period of three months from the date of receipt of a copy of this Order, after affording personal hearing and opportunity to the petitioner. If the petitioner succeeds, then the amount which was recovered from the bank account of the petitioner on 24.05.2024 shall be refunded to the petitioner.

5. The writ petition is disposed of on the above terms. No costs.
Consequently, connected miscellaneous petitions are closed.

29.05.2024

Internet : Yes/No

Index: Yes/No

Neutral Citation: Yes/No

Speaking Order: Yes/No

vrc

To

The Assistant Commissioner [ST],

Vepery Assessment Circle, Chennai – 600 099.



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J.SATHYA NARAYANA PRASAD, J.

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