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W.P.No.15681 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.15681 of 2024 and
W.M.P.Nos.17082 & 17083 of 2024

M/S.Radiant Ginning Mills,
Rep by its Proprietor
Mr.C.Vinod, No.1/21,
Chettikulam to Nakka Salem road,
Siruvayalur, Perambalur.

.. Petitioner

-VS-

1.The Joint Commissioner (ST) (int),
Trichy, Trichirapalli District.

2.The State Tax Officer (Inspection III),
O/o.The Joint Commissioner (ST) (int),
Trichy, Trichirapalli District.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records in respect to the order made by the second respondent in DRC 01A for the year 2020-21 dated 25.03.2024 and quash the same.



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For Petitioner : Ms.B.Sivagama Sundari

For Respondents : Mr.T.N.C.Kaushik, Additional Govt. Pleader (T)

ORDER

An intimation in Form DRC-01A is challenged by this writ petition.

2. Learned counsel for the petitioner submits that Section 74 of applicable GST enactments has been invalidly invoked and that the writ petition was filed for such reason.

3. An intimation in Form DRC-01A is issued to inform the tax payer about a tax proposal. In case the respondent is not satisfied with the petitioner's response to the intimation, proceedings are initiated by issuing a show cause notice. It is needless to say that it is open to the petitioner to respond to the intimation and even the show cause notice by raising all contentions, including the contention that ingredients of Section 74 are not satisfied.



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4. In these circumstances, I am not inclined to entertain a writ petition against an intimation in Form DRC-01A. Therefore, W.P.No.15681 of 2024 is dismissed without any order as to costs by leaving it open to the petitioner to challenge the order in original, if issued, in accordance with law. Consequently, connected miscellaneous petitions are closed.

24.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

1.The Joint Commissioner (ST) (int),
Trichy, Trichirapalli District.

2.The State Tax Officer (Inspection III),
O/o.The Joint Commissioner (ST) (int),
Trichy, Trichirapalli District.



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SENTHILKUMAR RAMAMOORTHY,J

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