



WEB COPY



W.P.No.17974 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.17974 of 2024

and

W.M.P.Nos.19713 & 19714 of 2024

Tvl.Nandhi Yarns,

GSTIN/ID: 33AANFN6700D1ZK,

Rep.by its Managing Partner

Mr. Gurusamy Sivakumar.

... Petitioner

Versus

The Assistant Commissioner (ST),

Inspection, Commercial Tax Building,

Dr. Balasundaram Road, Coimbatore – 641 018.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari, to call for pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD330224140593Q/2020-21 dated 23.2.2024 issued by the Respondent and quash the same.

For Petitioner : Mr. C. Derrick Sam

For Respondent : Mr. C. Harsha Raj,

Additional Government Pleader (Tax)

ORDER

By this writ petition, an order in original dated 23.02.2024 is challenged on the ground that the petitioner's replies were not taken into consideration.



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2. The petitioner received intimation dated 10.10.2023. Such intimation was replied to on 14.10.2023. Thereafter, a show cause notice dated 27.10.2023 was issued. Such show cause notice was replied to on 09.11.2023 and 02.12.2023. After a personal hearing, the impugned order was issued on 23.02.2023.

3. Learned counsel for the petitioner invited my attention to the impugned order and submitted that it is recorded therein that the taxpayer had failed to respond to the intimation and show cause notice or to the personal hearing notice. By referring to the petitioner's reply both to the intimation and the show cause notice, learned counsel submits that such replies were ignored in the impugned order.

4. Mr. C. Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent. He submits that the matter may be remanded so as to enable consideration of the petitioner's replies.

5. The petitioner placed on record replies to the intimation and the show cause notice. In addition, the petitioner has placed on record the



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additional documents, which were submitted in the course of personal hearing. On account of non-consideration of the petitioner's replies and documents submitted by the petitioner, reconsideration is warranted.

6. Therefore, the impugned order dated 23.02.2024 is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh order within three months from the date of receipt of a copy of this order.

7. The Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

19.07.2024
(3/4)

Index : No
Speaking Order : Yes
Neutral Case Citation: No
klt

To
The Assistant Commissioner (ST),
Inspection, Commercial Tax Building,
Dr. Balasundaram Road, Coimbatore – 641 018.



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SENTHILKUMAR RAMAMOORTHY,J.

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