IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No. 19116 of 2024
and
W.M.P.Nos. 20964 & 20965 of 2023

M/s.SML Transport
Represented by its Proprietor
Mr.Selvam Subramani
80/8, Opp. Velankani School
THALLY Road, Hosur, Krishnagiri
Tamil Nadu – 635 109. …Petitioner

Versus

1.The Assistant Commissioner (ST) (FAC)
Hosur (South I), Assessment Circle
Krishnagiri, Tamil Nadu

2.The Branch Manager
Axis Bank, Hosur.

3.The Branch Manager
Bank of Baroda, Hosur. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorari calling for the records of the respondent pertaining to the notice for recovery of arrears dated 14.03.2024 bearing Roc.No. GSTIN : 33BHDPS9655L1ZO/2024 and to quash the same.

For Petitioner	:	Adithya Reddy
For Respondent-1	:	Mrs.K.Vasanthamala [GACT]

ORDER

The present Writ Petition has been filed challenging the recovery proceedings dated 14.03.2024. During the course of hearing, the learned Counsel for the petitioner would submit that originally there was an order dated 05.01.2023 followed by proceedings dated 05.05.2023, wherein it was indicated that the proceedings in show cause notice dated 13.12.2021 was being dropped. It was submitted by the learned Counsel for the petitioner that dropping of the show cause notice dated 13.12.2021 results in rendering the order dated 05.01.2023 also a matter as the order dated 05.01.2023 itself is only on the basis of show cause notice dated 13.12.2021. To which, the learned Counsel for the petitioner would submit that a representation having been made on 07.02.2024 subsequent to the order dated 05.01.2023, wherein it was pointed out that the impugned order dated 05.01.2023 suffers from errors which are apparent on the face of the record.

2. After arguing for a brief while, the learned Counsel for the petitioner would request this Court to grant liberty to the petitioner to file a rectification petition under Section 161 of GST Act, not objected to by the learned counsel for the respondent.

3. Liberty is granted to the petitioner to file a rectification petition under Section 161 of the GST Act within a period of two weeks from the date of receipt of a copy of this order. If any such rectification petition is filed, the same would be considered within the limitation and appropriate orders would be passed in accordance with law within a period four weeks from the date of filing of the rectification petition, after affording the petitioner a reasonable opportunity of hearing.

4.Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

12.11.2024

Index : Yes/No
Internet : Yes/No
Speaking Order : Yes/No
Neutral Citation : Yes/No
MSM

MOHAMMED SHAFFIQ, J

MSM

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