IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **12.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

**Writ Petition No.19123 of 2020**
**and W.M.P.Nos.23696 & 23698 of 2020**

Tvl.Aarthi Enterprises,
Represented by its Partner: Sri Kuppusamy,
Indian Oil Kerosene Dealer,
No.233/1, Konneri Kuppam,
Kancheepuram. ... Petitioner

-vs-

1.The Assistant Commissioner (ST),
Kancheepuram Rural Assessment Circle,
Kancheepuram.

2.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Fort St. George,
Chennai-600 009.

3.The Commissioner,
Civil Supplies and Consumer Protection Department,
Chepauk, Chennai-600 005. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records relating to the proceedings in Form GST ASMT-10 dated 14.08.2020 (GSTN:33AARFA3451E1ZP/2019-2020) issued by the 1st respondent through e-mail to the petitioner and to quash the same as without authority of law, contrary to law and unsustainable in law.

For Petitioner : Mr.K.Jeyachandran

For Respondents : Mr.C.Harsha Raj, Additional Govt. Pleader

**ORDER**

By this writ petition, the petitioner challenges a notice issued in Form GST ASMT-10, dated 14.08.2020.

2.The petitioner asserts that they are wholesale dealers in kerosene purchased from public sector oil companies. By referring to and relying upon the representation submitted by the Tamil Nadu Kerosene Dealers Association to the Food and Consumer Protection Department, the petitioner assails the notice in Form GST ASMT-10.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, submits that the notice was issued upon noticing discrepancies in the returns filed by the petitioner. Therefore, he submits that the petitioner should reply to such

notice and raise any objections with regard to the discrepancies.

4. Merely because representations from the Tamil Nadu Kerosene Dealers Association for exemption from GST and exemption from TDS are pending consideration, the petitioner cannot evade the obligation to respond to a notice alleging discrepancies in returns filed by the petitioner.

5. Therefore, W.P.No.19123 of 2020 is disposed of by permitting the petitioner to file a reply to the notice in Form GST ASMT-10 within a period of two weeks from the date of receipt of a copy of this order. Further proceedings, if any, shall be taken upon due consideration of the petitioner's reply. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**12.02.2024**
(2/2)

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No
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**SENTHILKUMAR RAMAMOORTHY,J.**

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To

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