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W.P. Nos.20931, 21416 and 21422 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.20931, 21416 and 21422 of 2024

and

W.M.P. Nos.22870, 23375 and 23381 of 2024

M/s.Canon India Private Limited,
Plot No.A21 and A22, SKCL Infinite Towers,
Thiru.Vi.Ka Industrial Estate, Guindy,
Chennai, Tamil Nadu-600 032.
Represented by its Senior Manager,
Dispute Resolution and Compliance

... Petitioner in all W.Ps.

Vs.

1.State Tax Officer/ Group-VI,
Chengalpattu Intelligence,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu-603 101.

2.State Tax Officer/ Group-V,
Chengalpattu Intelligence-II,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu-603 101.

3.Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu-603 101.

... Respondents in all W.Ps.



W.P. Nos.20931, 21416 and 21422 of 2024

PRAYER in W.P.No.20931 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to quash the Notice dated 13.07.2024 bearing reference GSTIN.33AAACC4175D1Z5/2022-23 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, malafide, in violation of principles of natural justice and time barred.

PRAYER in W.P.No.21416 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to quash the Notice dated 13.07.2024 bearing reference GSTIN.33AAACC4175D1Z5/2020-21 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, malafide, in violation of principles of natural justice and time barred.

PRAYER in W.P.No.21422 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to quash the Notice dated 13.07.2024 bearing reference GSTIN.33AAACC4175D1Z5/2021-22 in DRC-01 issued by the 1st Respondent herein and all proceedings pursuant thereto, as being without jurisdiction, illegal, arbitrary, malafide, in violation of principles of natural justice and time barred.

For Petitioner
in all W.Ps.

: Mr.Krishna Srinivasan
Senior Advocate
for M/s.S.Ramasubramaniam Associates

For Respondents
in all W.Ps.

: Mr.C.Harsha Raj
Additional Government Pleader

COMMON ORDER

When the matters were taken up for hearing, it was submitted by the learned Senior Advocate for the petitioner(s) that the above three writ petitions are filed challenging the show cause notice dated 13.07.2024 in DRC-01 for the



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assessment years 2020-21, 2021-22 and 2022-23 respectively and there was also an interim direction to submit their reply. The learned Senior Advocate further submitted that replies to the show cause notice have also been submitted by the petitioner.

2. In response to the same, Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the Respondents would submit that orders would be passed by the Respondents after considering the objections and granting the petitioner an opportunity of hearing.

3. Recording the same, these writ petitions are closed. The 1st Respondent shall consider the objections filed by the petitioner and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

04.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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To:

- 1.The State Tax Officer/ Group-VI,
Chengalpattu Intelligence,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu-603 101.
- 2.The State Tax Officer/ Group-V,
Chengalpattu Intelligence-II,
No.870/2A, N.S.Garden,
Kancheepuram High Road,
Thimmabaram, Chengalpattu-603 101.
- 3.The Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S.Garden,
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