



W.P.No.26806 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26806 of 2022
and
W.M.P.No.25858 of 2022

Siva Jeyagopi
Proprietor – M/s.Roayl Trucks Workshop,
GSTIN:33GDYPS224M1ZP
SY No 410/C, Maruthi Nagar,
Moranapalli Village,
Krishnagiri,
Tamil Nadu – 635 109.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur-South II,
Dharmapuri,
Salem,
Tamil Nadu – 636 705.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in connection with the Impugned Order (DRC07) dated 12.03.2021 vide No.220912200225825 issued by the respondent and to quash the same and consequentially direct the respondent to permit the petitioner to run



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his propretrix peacefully and further cancel or set aside all the orders and notices (DRC-13) issued against the petitioner.

For Petitioner : No Appearance

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

There is no representation on behalf of the petitioner.

2. The petitioner has challenged the impugned summary of the Order in Form GST DRC-07 dated 12.03.2021 passed for the Tax period between April 2019 and March 2020 (Financial Year 2019-2020). The petitioner has further challenged the impugned order on the ground that the petitioner has only been issued with Summary of the Order in Form GST DRC-07.

3. The learned Government Advocate for the respondent would submit that not only the Summary of the Order in Form GST DRC-07 was uploaded, but also the detailed order was also uploaded in the web portal.



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4. The contention of the petitioner is that the petitioner was not a partner of partnership concern namely M/s.Royal Trucks and that the petitioner is a proprietor of M/s.Royal Trucks Workshop. In support of the same, the petitioner has kept copy of the deed of re-constitution of the partnership firm namely M/s.Royal Trucks Workshop dated 13.05.2019. A reading of the aforesaid deed of re-constitution of partnership firm dated 13.05.2019 makes it appears that the petitioner was also a partner of the said partnership firm viz., M/s.Royal Trucks.

5. Under these circumstances, challenge to the impugned Summary of the order dated 12.03.2021 in Form GST DRC-07 before this Court is not maintainable.

6. It is open for the petitioner to work out the remedy either before the Appellate Forum under Section 107 of the GST Act, 2017 or in the alternative to recover the tax liability, if any from the other partners of M/s.Royal Trucks Workshops.



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7. Under these circumstances, this Writ Petition is dismissed with the above liberty. In case, the petitioner desires to file such an appeal, the petitioner shall file the same within a period of 30 days from the date of receipt of this order. No costs. Consequently, connected writ miscellaneous petition is closed.

18.11.2024

Index: Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

The Assistant Commissioner (ST),
Hosur-South II,
Dharmapuri,
Salem,
Tamil Nadu – 636 705.

C.SARAVANAN, J.

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