



WEB COPY



W.P.No.26000 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

**W.P.No.26000 of 2024 &
W.M.P.Nos.28402, 28403 & 28404 of 2024**

Tamil Nadu Handloom Development Corporation Ltd.,
Represented by its Managing Director,
Mr.K.Munusamy,
2nd Floor, Kuralagam,
Chennai - 600 108.

... Petitioner

Vs.

1.The Deputy State Tax Officer -2,
Park Town Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Room No.305, Elephant Gate Bridge, 3rd Floor,
Chennai - 600 03.

2.The Branch Manager,
Union Bank of India,
No.139, Broadway,
P.B.No.1931,
Chennai - 600 108.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records from the file of the first respondent in impugned assessment order in Reference No.ZD330424219719A in GSTIN 33AAACT3458N1Z3, dated 27.04.2024 passed for the assessment year 2018-19 and quash the same, as illegal, arbitrary and violative of principles of natural justice.



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For Petitioner : Mr.R.Ananth

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader (Taxes)
for R1

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the first respondent.

2. This writ petition has been filed to quash the assessment order dated 27.04.2024, issued under Section 73 of the CGST Act, 2017, for the assessment year 2018-19.

3. The learned counsel for the petitioner submits that the first respondent issued a show cause notice in FORM GST DRC-01, dated 23.12.2013, to which, the petitioner filed its reply on 08.02.2024. However, the order impugned herein proceeds to state as if no reply was filed in response to the show cause notice, which indicates the non-application of mind on the part of the first respondent. He would further submit that the petitioner had already paid 10% of the tax before the authority concerned.



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Therefore, the learned counsel seeks to set aside the order impugned herein and remand the matter to the respondent for fresh consideration.

4. The learned Additional Government Pleader (Taxes) appearing for the first respondent submits that the reply filed by the petitioner will be considered, and appropriate orders will be passed by the first respondent within a time frame to be stipulated by this court.

5. After hearing both sides and upon perusal of the records, it is evident that the petitioner duly filed a reply to the show cause notice on 08.02.2024. However, without considering this reply, the first respondent proceeded to pass the impugned order as if no reply had been submitted, clearly demonstrating a total non-application of mind on the part of the first respondent. Therefore, the impugned order is liable to be set aside and is accordingly set aside. Consequently, the attachment notice dated 27.08.2024 shall stand lifted. The matter is remanded to the first respondent, who shall consider the reply filed by the petitioner on 08.02.2024 and, after issuing a clear 14-days notice specifying a date of personal hearing, pass appropriate orders on merits and in accordance with law, as expeditiously as possible.



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6. Accordingly, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

04.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,
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