IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.09.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.Nos.28612, 28617 & 28618 of 2024
and
W.M.P.Nos.31198, 31200, 31206, 31207, 31208 & 31209 of 2024

M/s.Ultra Readymix Concrete (P) Ltd.,
Rep. by its Chief Executive Officer,
Sri.K.R.Ananth Kumar,
No.25, New No.10, By2, Trichy Road,
Sulur (via), Kannampalayam,
Coimbatore-641 402. ...Petitioner in all W.P.s'

Vs.

The Assistant Commissioner (ST),
O/o.The Deputy Commissioner (ST),
(Inspection),
Coimbatore. ... Respondent in all W.P.s'

Prayer in W.P.28612/2024: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in GSTIN: 33AAACU7836K1Z2/2018-19 and quash the proceeding dated 20.06.2024.

Prayer in W.P.28617/2024: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in GSTIN:33AAACU7836K1Z2/2020-21 and quash the proceeding dated 20.06.2024.

<u>Prayer in W.P.28618/2024:</u> This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in GSTIN:33AAACU7836K1Z2/2021-22 and quash the proceeding dated 20.06.2024.

Appearance in all W.P.s'

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)

<u>COMMON ORDER</u>

Since the issue involved and the relief sought in all these Writ Petitions are identical in nature, the same were heard together and are disposed of vide this common order.

2. Challenging the impugned orders dated 20.06.2024 passed by the respondent in respect of the impugned assessment years, the petitioner has filed these Writ Petitions.

3. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

4. By consent of the parties, the main Writ Petition is taken up for

disposal at the admission stage itself.

5. The learned counsel for the petitioner submitted that, on receipt of show cause notices issued by the respondent, the petitioner had filed detailed reply along with supporting documents in respect of the impugned assessment years in question and participated in the proceedings. The main grievance of the petitioner is that, without considering the documents filed by the petitioner, the present impugned orders came to be passed by the respondent, resulting in violation of principles of natural justice. Hence, he prayed for appropriate orders from this Court.

6. On the other hand, Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) appearing for the respondent submitted that the documents filed by the petitioner have been considered in a proper perspective and 25 pages of detailed assessment order has been passed by the respondent. Further, he fairly submitted that, if at all the petitioner is aggrieved by the impugned orders, the only alternative remedy available is to prefer Appeal against the impugned order before the Appellate Authority, and the same can be entertained. Therefore, the Writ Petitions challenging the orders dated

20.06.2024 is not maintainable and prays for dismissal.

7. Heard the learned counsel for the petitioner as well as the learned Government Advocate (Taxes) for respondent and also perused the materials available on record.

8. It is not the case that no show cause notice was issued, no personal hearing opportunity was afforded to the petitioner and non-speaking assessment order was passed by the respondent. But the fact remains that, a reasoned assessment order was passed by the respondent by considering the reply filed by the petitioner, however, the perspectives may be deferred and all those things needs to be adjudicated before the Appellate Authority. Hence, this Court is not inclined to entertain these Writ Petitions filed by the petitioner.

9. In the result, these Writ Petitions are dismissed, granting liberty to the petitioner to file an appeal before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner as directed, the respondent shall consider the same on merits, if it is otherwise in order, without rejecting it on the ground of

limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

26.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
jd

To
The Assistant Commissioner (ST),
O/o.The Deputy Commissioner (ST),
(Inspection),
Coimbatore.

Krishnan Ramasamy,J.,
jd

W.P.Nos.28612, 28617 & 28618 of 2024

26.09.2024