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W.P.No.32686 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.11.2024

Coram

The Honourable Mr.Justice MOHAMMED SHAFFIQ

**W.P.No.32686 of 2024
and W.M.P.Nos.35516 & 35517 of 2024**

M/s.Venkateshwaran Tex
Represented by its Proprietor
Mr.Arthanari Deivasigamani
No.240D1, Kalaignar Nagar,
Athanur Post, Namakkal – 636 301.

...Petitioner

Versus

- 1.Deputy Commissioner (ST) (GST-Appeal)
Integrated Commercial Taxes Building,
Room No.233, IInd Floor,
No.17, Pitchards Road,
Salem – 600 007.
- 2.The Commercial Tax Officer,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram – 637 408.
- 3.Assistant Commissioner (ST)
II Floor, Taluk Office Building,
Anna Salai, Attur Main Road,
Rasipuram – 637 408.



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4.The Branch Manager,
Indian Bank,
No.7/28, Kalaingar Nagar,
Athanoor, Namakkal – 636 301.

5.Karur Vysya Bank,
No.155, Main Road,
Vellapillaiyarkoil,
Rasipuram – 637 505.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to the impugned letter DRC-13 dated 13.05.2024 issued in Reference No.GSTN.33AUYPD7932L1Z0/2024-25/A3 by the 3rd respondent to the 4th respondent and quash the same.

For Petitioner : Mr.Derrick Sam

For Respondents – 1 to 3 : Mr.G.Nanmaran,
Special Government Pleader

ORDER

Mr.G.Nanmaran, learned Special Government Pleader takes notice for the respondents 1 to 3.

2. With the consent of both sides, this writ petition is taken up for final disposal.



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3. The present writ petition has been filed by the petitioner challenging the impugned letter dated 13.05.2024 issued by the 3rd respondent to the 4th respondent.

4. Challenging the Assessment Order dated 09.12.2023 passed by the 2nd respondent herein, the petitioner filed a writ petition in W.P.No.34570 of 2024 and the same has been disposed of by this Court vide its order dated 19.11.2024. The operative portion of the said order reads as under:

“8. In view thereof, the impugned assessment order dated 09.12.2023 passed by the 2nd respondent is set aside on condition that the petitioner shall pay 25% of the disputed tax, less 10% which was already deposited at the time of filing of the appeal, within a period of four weeks from the date of receipt of a copy of this order. On complying with the said condition, the impugned assessment order shall be treated as Show Cause Notice. The petitioner is directed to file their objections along with supporting documents/material, if any, within a period of four weeks from the date of receipt of a copy of this order. On filing of such objections by the petitioner, the 2nd respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after affording a reasonable opportunity of hearing to the petitioner, as expeditiously as possible. If the condition relating to deposit is not



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complied or objections are not filed by the petitioner within the stipulated time as stated above, the impugned assessment order shall stand restored.

9. With the above directions, this writ petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.”

5. In view of the fact that the impugned assessment order dated 09.12.2023 passed by the 2nd respondent has been set aside by this Court vide its order dated 19.11.2024 passed in W.P.No.34570 of 2024, the impugned letter dated 13.05.2024 is set aside and the attachment made in the petitioner's Bank Accounts is ordered to be lifted forthwith.

6. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

19.11.2024

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Index : Yes/No

Speaking Order (or) Non-Speaking Order



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MOHAMMED SHAFFIQ, J.

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