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# IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 14.11.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. Nos.34155 of 2024**
**and**
**W.M.P.Nos.36973 and 36975 of 2024**

Tvl Dansika Sri Steels
Rep by its Proprietrix, S.F 535,
Athimara Thottam, Maniakaram Palayam,
Ganapathy, Coimbatore, Tamil Nadu - 641 006. ... Petitioner

Vs.

The Deputy State Tax Officer 1,
Saravanampatti (West), Assessment Circle,
Coimbatore, Tamil Nadu. ...Respondent

**PRAYER**: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, call for the records of the Impugned Order in Ref. No. ZD330823094107C dated 17.08.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein and quash the same.

For Petitioner : Ms.A.B.Mathumita

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

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**ORDER**

The present writ petition is filed challenging the impugned order dated 17.08.2023 on the limited ground that though the petitioner had submitted their reply dated 02.08.2023, however the impugned order has been passed without even making a reference to the said reply clearly showing non application of mind.

2. It is submitted by the learned counsel for the petitioner that the petitioner is running a scrapyard and is registered under the GST Act. During the course of Audit it was noticed that there was a discrepancy between GSTR1 and GSTR 3B for the period 2020-21. Subsequently, an intimation in Form DRC-01A was issued on 04.05.2023 followed by a show cause notice in Form DRC-01 dated 13.06.2023. Pursuant to the same, the petitioner had filed a detailed reply vide GST DRC-06 dated 02.08.2023.

3. It is submitted by the learned counsel for the petitioner that a detailed reply dated 02.08.2023 was filed by the petitioner wherein the petitioner responded to the allegation of bogus purchases from one M/s.Ruthvika Metals. However, the impugned order only refers to the reply dated 31.07.2023 which

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was not a reply but only a request seeking time. As a matter of fact after seeking a months time, the petitioner has filed its reply dated 02.08.2023 which was not taken into account while passing the impugned order. The impugned order thus suffers from non application of mind to the material on record.

4. When this was pointed out, the learned counsel for the respondent submitted that they would re-examine the issue and pass orders afresh.

5. In view thereof, the impugned order dated 17.08.2023 is set aside and the respondent is directed to consider the reply dated 02.08.2023 and pass orders afresh after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**14.11.2024**

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
spp

To:

The Deputy State Tax Officer 1,
Saravanampatti (West), Assessment Circle,
Coimbatore, Tamil Nadu.

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**MOHAMMED SHAFFIQ, J.**

spp

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