



WEB COPY



W.P. No.36353 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.36353 of 2024
and
WMP Nos.39228 and 39229 of 2024

Abdul Rauf

: Petitioner

versus

The State Tax Officer,
Padi Assessment Circle,
Station Room No.426, 4th Floor,
Nandanam, Chennai 35

: Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India seeking for a Writ of Certiorari calling for the records on the files of the Respondent herein in GSTIN/ 33AAAPR6147H1ZR/ 2018-19 in FORM GST DRC-07 in Order Reference No.ZD330424082334L dated 10.04.2024 and quash the same.

For Petitioner

: Mr.N.Chandirasekar

For Respondent

: Mr.TNC Kaushik,
Additional Government Pleader



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ORDER

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The present writ petition is filed on the limited ground that the impugned order proceeds on the basis that the petitioner has not filed any reply to the show cause notices in ASMT 10 dated 11.01.2021 or DRC 01 dated 16.10.2023.

2. It is submitted by the learned counsel for the petitioner that they have, as a matter of fact, in response to the notice in DRC 01, submitted their reply vide letter dated 28.03.2024. However, the impugned order proceeds on the basis as though no reply has been filed. It is also stated that the reply dated 28.03.2024 is also been acknowledged electronically. It was thus submitted that the impugned order suffers from non application of mind to the material on record.

3. When this was pointed out, learned Additional Government Pleader for the respondent would submit that they would redo the assessment after considering the reply of the petitioner.

4. In view thereof, the impugned order dated 10.04.2024 is set aside. The petitioner are at liberty to submit its objection within a period of two weeks from



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the date of receipt of a copy of this order and the respondent authorities shall thereafter proceed to decide the matter, in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

5. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

29.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mrn

To

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MOHAMMED SHAFFIQ, J.

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