W.P.Nos.3260, 3267, 3271 & 3264 of 2024
&
W.M.P.Nos.3608, 3610, 3620, 3621, 3625, 3626, 3614 and 3615 of 2024

Krishnan Ramasamy,J.,

The learned counsel appearing for the petitioner would submit that the petitioner has made a request for cancellation of their GST registration on 16.03.2020, as they have closed down the business w.e.f. 16.03.2020, pursuant to which, their registration was also cancelled, however, despite the same, the petitioner has been issued with show cause notices on 27.09.2023 and 15.05.2024 for the Assessment Years 2017-18, 2018-19 and 2020-21 respectively, to which, the petitioner filed detailed replies dated 26.10.2023 and 30.05.2024, setting out the facts; that however, the respondent by merely taking into account the revenue generated by the petitioner in the relevant financial years, has passed the impugned orders.

2. The only contention of the learned counsel for the petitioner is that the payments with regard to all the inputs supplied to the petitioner, including the tax, has been duly made to the sister concern, and the same got reflected in the GSTR-3B returns filed by the suppliers for the relevant periods, however, the respondent considered the amount that was generated by the petitioner in the relevant financial years as against the supplies, which is totally without application of mind. It is further contended that in the balance sheet itself, it has been categorically stated that the amount is received from the sister concern, which in fact was audited, however, the respondent without believing the same, has passed the impugned orders. Further, it is contended that there is no other evidence produced, except, the balance sheet.

3. Ms.Amirta Poongodi Dinakaran, the learned Government Advocate (T) for the respondents seeks time to get appropriate instructions in the matter so as to find out, whether there is any other additional evidence available, apart from the balancesheet.

4. In the light of the above, post the matters under the caption 'For Orders' on 12.02.2025, on which date, the learned Government Advocate for the respondent is directed to produce the additional evidence, if any, apart from the balance sheet.

Insofar as Dispense With Petitions in W.M.P.Nos. 3608, 3620, 3625 and 3614 of 2025 are concerned, the same are ordered.

Krishnan Ramasamy,J.,

04.02.2025

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W.P.Nos.3260, 3267, 3271 & 3264 of 2024
&
W.M.P.Nos.3608, 3610, 3620, 3621,

3625, 3626, 3614 and 3615 of 2024