



W.P. No.38569 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38569 of 2024

and

W.M.P. Nos.41780 and 41781 of 2024

Tvl.G.K.Constructions,
(Represented by its Proprietor),
Mr.Chinnasamy Kamaraj,
3/167, KRP Dam,
Kurumpatti, Krishnagiri,
Tamil Nadu-635 101.

... Petitioner

Vs.

The State Tax Officer (ST),
Krishnagiri-1 Circle.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the respondent herein in GSTIN:33BJBK3730N1Z9/2018-19 dated 18.10.2024 along with FORM DRC-07 with Reference No.ZD331024124940W dated 18.10.2024 for the tax period April 2018 - March 2019.

For Petitioner : Mr.N.Prasad

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

The present writ petition is filed challenging the impugned order dated 18.10.2024 wherein the petitioner has been subjected to tax on a sum of Rs.1,27,32,734/- which is stated to constitute the value of works contract services executed by the petitioner during the period 2018-19.

2. It is submitted by the learned counsel for the petitioner that during the period 2018-19 that it executed works contract for Public Works Department only to the extent of Rs.22,97,460/-. On more than one occasion the petitioner had requested the respondent to furnish the details/ basis on which a sum of Rs.1,27,32,734/- is sought to be treated as a taxable value of the works contract services executed by the petitioner, however, the impugned order came to be passed without furnishing the petitioner the details/ material on the basis of which the said sum has been treated to constitute taxable value in the hands of the petitioner.

3. The learned Government Advocate for the Respondent on instructions would submit that they would furnish the details to enable the petitioner to respond.

4. In view thereof, the Respondent authority shall furnish the petitioner the



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material which forms the basis for them to treat Rs.1,27,32,734/- as constituting the taxable value of works contract services executed by the petitioner during the relevant period viz.,2018-19, within a period of 3 weeks from the date of receipt of this order. On receipt of such material, the petitioner shall submit its objections within a period of 3 weeks thereafter. The Respondent authority shall thereafter proceed to pass orders in accordance with law after providing the petitioner a reasonable opportunity of hearing.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

21.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The State Tax Officer (ST),
Krishnagiri-1 Circle.



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MOHAMMED SHAFFIQ, J.

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