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W.P.Nos.39052, 39061, 39057 and 39065 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :20.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.39052, 39061, 39057 and 39065 of 2024

and

W.M.P.Nos.42292, 42293, 42302, 42303, 42310, 42311, 42316 and 42317 of 2024

M/s Mitsubishi Electric India Pvt. Ltd.,
3rd Floor, Isanakatima Door No.497 and 498, Poonamalle High Road,
Aurambakkam, Chennai, Tamil Nadu 600 106

Represented by its Authorized Signatory,
Chief Financial Officer,

Mr.Gurvinder Singh Gandhi.

... Petitioner in all petitions

Vs.

1.Commercial Tax Officer /
State Tax Officer, Group IV, Intelligence – I,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

2.Joint Commissioner (ST),
Intelligence -I, No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

... Respondents in all petitions

PRAYER in W.P.No.39052 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned Show Cause Notice in Form GST DRC 01 dated 28.11.2024 under Reference No.ZD331124282216O for period 2023-24 issued by the respondent no.1 and to quash the same.

PRAYER in W.P.No.39057 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the



W.P.Nos.39052, 39061, 39057 and 39065 of 2024.

records of the impugned Show Cause Notice in Form GST DRC 01 dated 28.11.2024 under Reference No.ZD331124282071W for period 2022-23 issued by the respondent no.1 and to quash the same.

PRAYER in W.P.No.39061 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned Show Cause Notice in Form GST DRC 01 dated 28.11.2024 under Reference No.ZD331124281717D for period 2021-22 issued by the respondent no.1 and to quash the same.

PRAYER in W.P.No.39065 of 2024: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the impugned Show Cause Notice in Form GST DRC 01 dated 28.11.2024 under Reference No.ZD331124280862H for period 2020-21 issued by the respondent no.1 and to quash the same.

For Petitioner in all petitions	: Mr.Sathish Parasaran, Senior Advocate for Mr.Rajat Bose
For Respondents in all petitions	: Mr.C.Harsha Raj, Additional Government Pleader.

COMMON ORDER

The present writ petitions are filed challenging the impugned Show Cause Notices dated 28.11.2024 relating to the assessment years viz., 2020-21 to 2023-24 on the premise that even in response to the notices issued in DRC-01A, the petitioner had submitted documents in support of their objection to



the proposal. However, the impugned Show Cause Notice in DRC-01 came to be issued without considering the same.

2. The learned counsel for the respondents would submit that at the stage of issuance of DRC-01A, only an intimation is required. He would further submit that the respondent authority, pursuant to the notices issued in DRC-01 would consider all the documents and the submissions / objections which may be made by the petitioner and thereafter proceed in accordance with law after affording the petitioners opportunity as contemplated/ provided in law. It is also submitted by the learned counsel for the respondents that to avoid any uncertainty, the petitioner may furnish hard copies of the documents which are sought to be relied upon, the same was agreed to by the learned counsel for the petitioner.

3. In view thereof, the writ petitions are disposed of, granting liberty to the petitioner to raise their objections in respect of DRC-01 and the same shall be considered by the assessing officer and orders of adjudication assessment shall be passed after affording the petitioner a reasonable opportunity of hearing. The petitioner shall furnish hard copies of the documents which they seek to rely upon. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.



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20.12.2024

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

To:

1.Commercial Tax Officer /
State Tax Officer, Group IV, Intelligence – I,

<https://www.mhc.tn.gov.in/judis>



W.P.Nos.39052, 39061, 39057 and 39065 of 2019.

No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

2. Joint Commissioner (ST),
Intelligence -I, No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai 600 006.

MOHAMMED SHAFFIQ, J.

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and
W.M.P.Nos.42292, 42293, 42302, 42303, 42310, 42311, 42316 and 42317 of
2024**

20.12.2024