BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.1471,1472 and 1473 of 2024
&
W.M.P.(MD).Nos.1510,1511,1515,1516,1513 and 1514 of 2024

NTC Infrastructure and Engineering Pvt Ltd
rep by its Director Mr.Subburayan Muthusamy
491, Kangeyampalayam, Kuppam Post
Arvakuruchi Taluk,
Karur West
Karur-639111 ... Petitioner in all the cases

Vs.

1.Commercial Tax Officer
Office of the Joint Commissioner (ST)
Intelligence Erode Division
Commercial Taxes Annexe Building
No.161,Meenashi Sundaranar Salai
Erode-638001
Tamil Nadu

2.Assistant Commissioner (ST)
FAC Erode
Office of the Joint Commissioner (ST)
Intelligence Erode Division
Commercial Taxes Annexe Building
No.161, Meenakshi Sundaranar Salai
Erode-638001
Tamil Nadu ... Respondents in all cases

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari to quash the order under section 73 of the TNGST Acts dated 29.09.2023 and the consequent summary of the order in Form GST DRC-07 dated 29.09.2023 passed by the 1st respondent and 2nd respondent independently having Ref.No. ZD330923244394B for the year 2020-21, ZD330923244003S for the year 2021-22, ZD330923244135J for the year 2022-2023,.

For Petitioner in all cases : Mr.N.V.Balaji

For Respondents in all cases : Mr.J.K.JAyaseelan, Govt.Advocate

C O M M O N O R D E R

Writ Petitions are filed for issuance of a Writ of Certiorari to quash the order under section 73 of the TNGST Acts dated 29.09.2023 and the consequent summary of the order in Form GST DRC-07 dated 29.09.2023 passed by the 1st respondent and 2nd respondent independently having Ref.No.ZD330923244394B for the year 2020-21, ZD330923244003S for the year 2021-22, ZD330923244135J for the year 2022-2023.

2. By these common order all the three writ petitions have been disposed of.

3. In these Writ petitions the petitioner has challenged the impugned assessment orders dated 29.09.2023 in Form GST DRC-07. For the above mentioned assessment orders petitioner was issued with notices for the respective assessment years in Form DRC-018 to which the petitioner has replied. It is a comprehensive reply. It is the specific case of the petitioner that the notices issued in DRC-01 on 04.08.2023 for the respective assessment years were not received by the petitioner and directly posted in the portal which the petitioner therefore failed to write and then failed to respond.

4. It is further submitted that although the reply filed by the petitioner to notice in DRC-01A dated 24.05.2023 was replied on 05.06.2023 it has not been considered by the respondent. Reading of the impugned order indicates that there is no discussion on this aspect. It merely records that despite opportunity being given to the petitioner of being heard petitioner, the petitioner has not offered any reply to the show cause notices issued to the petitioner. Thus, the demand was confirmed U/s. 74(1) of the CGST Act, 2017 and SGST Act, 2017.

5. Considering the same and having perused the impugned order and having considered the submissions made by the learned counsel for the petitioner and the respondent, I am of the view that the impugned orders have to be quashed and case be remitted back to the respondents to pass a fresh order on merits as admittedly the impugned orders are non speaking and do not allude to the reply filed by the petitioner to notice issued in DRC-01A on 24.05.2023.

6. It is expected that respondents pass a fresh order on merits in accordance with law within a period of six weeks from the date of receipt of a copy of this order. Petitioner shall file a detailed reply by treating the impugned order which stands quashed as corrigendum to the show cause notice which preceded the respective impugned orders. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

16.04.2024.

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
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Copy To:

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C.SARAVANAN, J.

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W.P.(MD)Nos.1471 to 1473 of 2024

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