



W.P.(MD) Nos.3785 to 3789 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.07.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.3785 to 3789 of 2024

and

W.M.P.(MD)Nos.3681, 3680, 3692, 3684 and 3685 of 2024

M/s.Asir Automobiles Private Limited,
Rep. by its Director R.Praveenkumar,
Having Registered Office at
1/515, Ettayapuram Road,
Mappalaiyurani,
Thoothukudi – 628 002.

... Petitioner in all the W.Ps.

Vs.

The Assistant Commissioner (ST),
Tuticorin - I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.

... Respondent in all the W.Ps.

Prayer in W.P.(MD)No.3785 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN : 33AALCA2971JIZJ / 2017-18 dated 16.8.2023 and consequential proceedings in GSTIN 33AALCA2971JIZJ dated 07.11.2023 for the Assessment Year 2017-18, to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 25.02.2023, 11.05.2023 and 04.07.2023 including opportunity of personal hearing.



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Prayer in W.P.(MD)No.3786 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN : 33AALCA2971JIZJ / 2018-19 dated 16.8.2023 and consequential proceedings in GSTIN 33AALCA2971JIZJ dated 07.11.2023 for the Assessment Year 2018-19, to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 25.02.2023, 11.05.2023 and 04.07.2023 including opportunity of personal hearing.

Prayer in W.P.(MD)No.3787 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN : 33AALCA2971JIZJ / 2019-20 dated 16.8.2023 and consequential proceedings in GSTIN 33AALCA2971JIZJ dated 07.11.2023 for the Assessment Year 2019-20, to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 25.02.2023, 11.05.2023 and 04.07.2023 including opportunity of personal hearing.

Prayer in W.P.(MD)No.3788 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN : 33AALCA2971JIZJ / 2020-21 dated 16.8.2023 and consequential



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proceedings in GSTIN 33AALCA2971JIZJ dated 07.11.2023 for the Assessment Year 2020-21, to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 25.02.2023, 11.05.2023 and 04.07.2023 including opportunity of personal hearing.

Prayer in W.P.(MD)No.3789 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the respondent in GSTIN : 33AALCA2971JIZJ / 2021-22 dated 16.8.2023 and consequential proceedings in GSTIN 33AALCA2971JIZJ dated 07.11.2023 for the Assessment Year 2021-22, to quash both as nonspeaking, illegal, arbitrary, undue enrichment, without jurisdiction and further direct the respondent to pass an order afresh after considering the replies and records dated 25.02.2023, 11.05.2023 and 04.07.2023 including opportunity of personal hearing.

For Petitioner in all the W.Ps. : Mr.S.Karunakar

For Respondent in all the W.Ps. : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of.



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2. In these Writ Petitions, the petitioner has challenged the respective Assessment Orders dated 16.08.2023 and the consequential order passed under Section 161 of the TNGST Act, 2017, on 07.11.2023 rejecting the request of the petitioner for rectification of the purported mistakes committed in the respective Assessment Orders dated 16.08.2023.

3. It is the case of the petitioner that the petitioner had reversed the credit availed on the notices that were returned for which the Supplier had issued a Credit Note. However, without considering the same, the respondent had confirmed the demand vide impugned orders for the respective Assessment Years.

4. That apart, it is submitted that the petitioner had never availed input tax credit on ineligible inputs as blocked credits. However, the respondent has ignored the same despite the fact that the petitioner had uploaded the information giving the particulars. It is submitted that post-facto, during the pendency of the present Writ Petitions, the Assistant Commissioner [ST] [IU], has passed fresh orders all dated 31.03.2024 dropping most of the issues.



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5. In view of the above, the learned counsel for the petitioner submits that the impugned orders in these Writ Petitions may be set aside and the cases be remitted back to the respondent to pass a fresh order in terms of the following orders for the respective Assessment Years.

Sl.No.	Assessment Year	Date
1.	2017-2018	31.03.2024
2.	2018-2019	04.04.2024
3.	2019-2020	05.04.2024
4.	2020-2021	06.04.2024
5.	2021-2022	08.04.2024

6. The submissions of the petitioner appears to be reasonable as there are two orders, one confirming the demand and one dropping the demand by two different authorities. Under these circumstances, the impugned orders are set aside and the cases are remitted back to the respondent to pass a fresh order in the light of the above mentioned orders passed by the Assistant Commissioner [ST] [IU]. This exercise may be carried out by the respondent as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order. Needless to state the petitioner shall also be heard before passing final orders in the remand proceedings.



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7. These Writ Petitions stand allowed with the above direction. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
smn2

24.07.2024

To

The Assistant Commissioner (ST),
Tuticorin - I Assessment Circle,
Commercial Taxes Buildings,
Tuticorin.



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C.SARAVANAN, J.

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Common order in
W.P.(MD) Nos.3785 to 3789 of 2024

24.07.2024