BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.8798, 8799 and 8801 of 2021
and
W.M.P.(MD) Nos.6616, 6618 and 6620 of 2021

A.Logirajan
... Petitioner in all W.Ps.,

/vs./

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The State Tax Officer (data Cell),
Inspection Cell-V,
Commercial Tax Complex,
Dr.Thangaraj Salai,
Madurai 625 020.
... Respondents in all W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for records pertaining to the impugned proceedings of the 2nd respondent in GSTI Nos.

33AAPL9212Q1Z3/2017-18, 33AAPL9212Q1Z3/2018-19 and 33AAPL9212Q1Z3/2019-20 dated 31/12/2020 and quash the same.

For Petitioner
in all W.Ps., : Mr.B.Rooban

For Respondents
in all W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, all the three writ petitions are being disposed of.

2.In these writ petitions, the petitioner has challenged the respective impugned orders all dated 31.12.2020 for the assessment years 2017-18 to 2019-20.

3.It is noticed that the impugned orders have preceded the notices in DRC 01A and DRC 01 and personal hearing notices. The impugned orders are based on the inspection carried out by the Inspection Group on 10.03.2020. It appears that the petitioner has replied to the notice, however, failed to appear before the second respondent before the impugned orders were passed.

4.It is noticed that the impugned orders were passed when the country was under lockdown, due to COVID-19 pandemic. Therefore, the petitioner could not appear for personal hearing, although notices were issued to the petitioner to appear for personal hearing.

5.Therefore, to balance the interest of the petitioner and the Commercial Tax Department, the impugned orders are quashed and the cases are remitted back to the second respondent to pass a fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order, subject to the petitioner depositing 10% of the disputed tax with the second respondent. The impugned orders, which stand quashed, shall be treated as addendum to the show cause notices issued to the petitioner. The petitioner shall file a reply to the respective show cause notices within a period of 30 days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall also be heard before a fresh order is passed by the second respondent.

6.The Writ Petitions stand allowed, with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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To

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C.SARAVANAN, J.

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