BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.08.2024

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THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.8001 of 2024
and
W.M.P.(MD).Nos.7254 and 7255 of 2024

Asian Building Materials Private Limited,
Represented by Managing Director,
A.Mujibur Rahman. ... Petitioner

Vs.

1.State Tax Officer,
Inspection Cell – IV,
Madurai.

2.Commercial Tax Officer,
Sivaganga,
Virudhunagar.

3.State Tax Officer,
Inspection Cell – IV,
Madurai.

4.State Tax Officer,
Roving Squad – I,
Virudhunagar Intelligence,
Virudhunagar.

5.State Tax Officer (ST),
Ramanathapuram. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the 4th respondent in GSTIN:33AAKCA2925M1ZK/2017-18 dated 29.12.2023 along with Form GST DRC - 07 under Ref No.ZD331223263734J dated 29.12.2023 to quash the same.

For Petitioner : Mr.N.Inbarajan
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The present Writ Petition is filed challenging the impugned order dated 29.12.2023 on the premise that the impugned order has been passed by M.Sankarraj, State Tax Officer, Virudhunagar Intelligence, while Form GST DRC-01A, DRC-01 notice was issued and personal hearing was conducted by G.Shasthikumar, State Tax Officer (Intelligence), Inspection Cell-IV, Madurai.

2. It was submitted by the learned counsel for the petitioner that the authority hearing and deciding must be the same officer. In the present case, the notice in Form GST DRC-01A followed by the show cause notice in Form GST DRC-01 were issued and personal hearing was conducted by one G.Shasthikumar, State Tax Officer (Intelligence), Inspection Cell-IV, Madurai,

whereas, the impugned order has been passed by one Sankarraj, who is the State Tax Officer of Virudhunagar and thus, the same cannot be sustained.

3. It is submitted by the learned Additional Government Pleader appearing for the respondents that subsequent to the personal hearing conducted, a new Division was formed and as a result, the petitioner Company would fall under Virudhunagar Division, though originally it was covered under Madurai Division, therefore, the impugned order came to be passed by Mr.Sankarraj, State Tax Officer of Virudhunagar. It was further submitted that the petitioner would be granted personal hearing by the concerned officer having jurisdiction to pass orders and orders would be passed afresh in accordance with law after hearing the petitioner.

4. In view thereof, the impugned order passed by the fourth respondent dated 29.12.2023 is set aside. The appropriate authority having jurisdiction shall pass orders afresh in accordance with law after affording an opportunity of personal hearing to the petitioner.

5. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

29.08.2024

Index : Yes / No
Internet : Yes/ No
Lm

To
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3.State Tax Officer,
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Madurai.

4.State Tax Officer,
Roving Squad – I,
Virudhunagar Intelligence,
Virudhunagar.

5.State Tax Officer (ST),
Ramanathapuram.

MOHAMMED SHAFFIQ, J.

Lm

W.P.(MD).No.8001 of 2024

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