BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.04.2024**

CORAM:

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

W.P.(MD) No.9298 of 2024
and
W.M.P.(MD) Nos.8471 and 8476 of 2024

Tvl.V.M.Chakaravarthy Enterprises,
rep.by its Proprietor, Ashokan Alen,
No.4/2829, Main Road,
Valasai Stret,
Thangachimadam,
Ramanathapuram,
Tamil Nadu 623 529. ... Petitioner

/vs./

1.Commercial Tax Officer/Proper Officer,
Commercial Taxes Department,
Proceedings of the State Tax Officer (State Tax),
Ramanathapuram.

2.The Branch Manager,
City Union Bank,
No.12/22, Ramar Theertham,
North Street,
Rameswaram 623 526. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned order vide reference No.ZD3310230433614 dated 09.10.2023 demanding Rs. 23,59,776/- towards tax, interest and penalty along with the detailed order in Annexure to DRC-07 and an consequent communication vide ROC.A3/12/2024 dated __.01.2024 issued by the 1st respondent to the 2nd respondent along with Form GST DRC - 13 towards attachment of petitioner firm's bank account with the 2nd respondent and quash the same.

For Petitioner	: Mr.A.Nawazkhan for M/S.Sundar Law Associates
For R1	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

Heard Mr.A.Nawazkhan for M/S.Sundar Law Associates, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the first respondent.

2.The petitioner is aggrieved by the impugned order passed by the first respondent dated 09.10.2023 bearing Ref.No.GSTINARSPA9299A1ZM. The petitioner has challenged the impugned order passed by the first respondent on

09.10.2023 pursuant to the notices issued under the provisions of the TNGST Act, 2017, as detailed in the reference to the impugned order.

3.The case of the petitioner is that the petitioner had closed on the business and applied for cancellation of the registration, which was granted to the petitioner on 17.05.2023, which was accepted by the Commercial Tax Department on 23.05.2023 with effect from 30.04.2023.

4.It is the further case of the petitioner that thereafter the petitioner did not log on his ID in the portal and thus was unaware of the notices issued, which has now culminated in the impugned order. The learned counsel for the petitioner submits that the petitioner will deposit 10% of the disputed tax as condition for setting aside the impugned order. The submission of the learned counsel for the petitioner that the petitioner will deposit 10% of the disputed tax as condition for setting aside the impugned order stands recorded.

5.The learned Additional Government Pleader for the first respondent would submit that the writ petition is devoid of merits, as the petitioner has an alternate remedy by way of an appeal under Section 107(1) of the TNGST Act, 2017 before the Deputy Commissioner (GST Appeals), Madurai.

6.Having considered the submissions of the learned counsel for the petitioner and the learned Additional Government Pleader for the first respondent, this Court is inclined to dispose of this writ petition by setting aside the impugned order and by remitting the case back to the first respondent to pass fresh orders on merits and in accordance with law within a period of 60 days from the date of receipt of a copy of this order. The impugned order, which stands quashed, shall be treated as corrigendum to the show cause notices issued to the petitioner, which are mentioned in the reference to the impugned order. It is needless to state that the petitioner shall be heard by the first respondent before fresh orders are passed.

No costs. Consequently, connected Miscellaneous Petitions are closed.

16.04.2024

Index : Yes / No
Internet : Yes / No
mm

To

Commercial Tax Officer/Proper Officer,
Commercial Taxes Department,
Proceedings of the State Tax Officer (State Tax),
Ramanathapuram.

C.SARAVANAN, J.

mm

W.P.(MD) No.9298 of 2024

16.04.2024