



W.P.(MD) Nos.10098 to 10102 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.10098 to 10102 of 2024

and

W.M.P.(MD) Nos.9119 to 9128 of 2024

W.P.No.10098 of 2024:

M/s.Shenoy Traders,
Represented by its Proprietrix K.Dhanlakshmi,
D.No.25, Plot No.17, 6th street,
DSP Nagar
Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in reference No.ZD331223142538L in GSTIN : 33AEUPD6365F1ZD/2017-18 dated 19.12.2023, the order dated 19.12.2023 passed under Section 74 and the summary of the order dated 19.12.2023 passed in GST DRC 07 and quash the impugned orders as passed contrary to the provisions



W.P.(MD) Nos.10098 to 10102 of 2024

of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.No.10099 of 2024:

M/s.Shenoy Traders,
Represented by its Proprietrix K.Dhanlakshmi,
D.No.25, Plot No.17, 6th street,
DSP Nagar
Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in reference No.ZD331223142587I in GSTIN : 33AEUPD6365F1ZD/2018-19 dated 19.12.2023, the order dated 19.12.2023 passed under Section 74 and the summary of the order dated 19.12.2023 passed in GST DRC 07 and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



W.P.(MD) Nos.10098 to 10102 of 2024

WEB COPY

W.P.No.10100 of 2024:

M/s.Shenoy Traders,
Represented by its Proprietrix K.Dhanlakshmi,
D.No.25, Plot No.17, 6th street,
DSP Nagar
Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in reference No.ZD331223142627M in GSTIN : 33AEUPD6365F1ZD/2019-20 dated 19.12.2023, the order dated 19.12.2023 passed under Section 74 and the summary of the order dated 19.12.2023 passed in GST DRC 07 and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.No.10101 of 2024:

M/s.Shenoy Traders,
Represented by its Proprietrix K.Dhanlakshmi,
D.No.25, Plot No.17, 6th street,



W.P.(MD) Nos.10098 to 10102 of 2024

DSP Nagar

Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,
Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in reference No.ZD331223142662S in GSTIN : 33AEUPD6365F1ZD/2020-21 dated 19.12.2023, the order dated 19.12.2023 passed under Section 74 and the summary of the order dated 19.12.2023 passed in GST DRC 07 and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.No.10102 of 2024:

M/s.Shenoy Traders,
Represented by its Proprietrix K.Dhanlakshmi,
D.No.25, Plot No.17, 6th street,
DSP Nagar
Madurai – 625 016.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Madurai Rural (South) Assessment Circle,



W.P.(MD) Nos.10098 to 10102 of 2024

Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in reference No.ZD3312231661103 in GSTIN : 33AEUPD6365F1ZD/2022-23 dated 21.12.2023, the order dated 21.12.2023 passed under Section 74 and the summary of the order dated 21.12.2023 passed in GST DRC 07 and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

These Writ Petitions are disposed of at the time of admission with the consent of the learned Additional Government Pleader for the respondent in all these Writ Petitions.

2. Heard the learned counsel for the petitioner in all these Writ Petitions and the learned Additional Government Pleader for the respondent in all these Writ Petitions.



W.P.(MD) Nos.10098 to 10102 of 2024

WEB COPY

3. *Prima facie* reading of the impugned order dated 19.12.2023 passed for the assessment years 2017-18, 2018-19, 2019-2020 and 2020-21 and the impugned order dated 21.12.2023 for the assessment year 2022-23, shows that they have been passed in gross violation of the principles of natural justice, as the impugned orders are based on the show cause notices, which do not contain any reasons for demanding the amount in the show cause notices. However, the demand has been confirmed based on the proposals received by the respondent from the Enforcement's Wing pursuant to the inspection held on 17.10.2022. That apart, it is noticed that the amount that was intimated/proposed in the respective DRC01A and DRC01 is less than the amount that has been confirmed in the impugned orders.

4. Considering the fact that there is much scale variations between the proposals in the respective DRC01A and DRC01 issued to the petitioner for the respective proposal years and the demand confirmed in the respective impugned order, it is held that the impugned orders suffer from violation of the principles of natural justice. The impugned orders are, thus, stands quashed. They shall be treated as corrigendum in DRC01 on 23.06.2023 and on 12.07.2023.



W.P.(MD) Nos.10098 to 10102 of 2024

WEB COPY

5. The petitioner is directed to file a detailed reply within a period of 60 days from the date of receipt of a copy of this order. It is needless to state that the petitioner shall also furnish all the documents, which are required by the Department. The respondent shall, thereafter, proceed to pass fresh orders on merits after hearing the petitioner preferably within a period of 60 days thereafter.

6. This Writ Petition stands allowed, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

24.04.2024

To
The Assistant Commissioner (ST) (FAC)
Madurai Rural (South) Assessment Circle,
Commercial Taxes Building, 5th Floor,
D.Thangaraj Salai,
Madurai -625 020.



WEB COPY



W.P.(MD) Nos.10098 to 10102 of 2024

C.SARAVANAN, J.

apd

W.P.(MD) No.10098 to 10102 of 2024

24.04.2024