



W.P.(MD) Nos.11651 to 11653 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.11651 to 11653 of 2024

and

W.M.P.(MD). Nos.11397 to 11400, 10402 & 10403 of 2024

In W.P.(MD). No.11651 of 2024

M/s.R.M.Iwin Medical Agencies,
Represented by its Proprietor Mrs.Meenambika,
Beach Road,
Nagercoil – 629 001,
Kanyakumari.

... Petitioner

Vs.

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Kanniyakumari.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AQMPM1859R1Z1/2018-19 dated 20.04.2023 and quash the same and direct the respondent to pass order in accordance with law after providing an opportunity for personal hearing as per the provisions of the GST Act.



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W.P.(MD) Nos.11651 to 11653 of 2024

For petitioner : Mr.A.Satheesh Murugan

For respondent : Mr.J.K.Jayaselan
Government Advocate

In W.P.(MD). No.11652 of 2024

M/s.R.M.Iwin Medical Agencies,
Represented by its Proprietor Mrs.Meenambika,
Beach Road,
Nagercoil – 629 001,
Kanyakumari.

... Petitioner

Vs.

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Kanniyakumari.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AQMPM1859R1Z1/2019-20 dated 19.08.2023 and quash the same and direct the respondent to pass order in accordance with law after providing an opportunity for personal hearing as per the provisions of the GST Act.

For petitioner : Mr.A.Satheesh Murugan

For respondent : Mr.J.K.Jayaselan
Government Advocate



W.P.(MD) Nos.11651 to 11653 of 2024

In W.P.(MD). No.11653 of 2024

M/s.R.M.Iwin Medical Agencies,
Represented by its Proprietor Mrs.Meenambika,
Beach Road,
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Kanyakumari.

... Petitioner

Vs.

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Kanniyakumari.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AQMPM1859R1Z1/2021-22 dated 19.07.2023 and quash the same and direct the respondent to pass order in accordance with law after providing an opportunity for personal hearing as per the provisions of the GST Act.

For petitioner : Mr.A.Satheesh Murugan

For respondent : Mr.J.K.Jayaselan
Government Advocate

COMMON ORDER

By this common order, these Writ Petitions are disposed of at the time of admission, after hearing the learned counsel for the petitioner and the learned



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Government Advocate for the respondent and after recording the submission made by the learned counsel for the petitioner that the petitioner is willing to deposit 10% of the disputed tax as condition for the case being re-heard.

2. specific case of the petitioner is that the petitioner is a small time medical agency and that the notices that preceded the impugned orders went unnoticed and also the impugned orders that was passed on 20.04.2023, 19.08.2023 and 19.07.2023 for the respective assessment years also went unnoticed and therefore, the petitioner is before this Court as appeals filed by the petitioner against the aforesaid orders will be barred by limitation under Section 107 of the TNGST Act, 2017.

3. Recording the above submissions of the learned counsel for the petitioner, the impugned orders are quashed and the matter is remitted back to the respondent to pass fresh order. The impugned orders, which stand quashed, shall be treated as addendum to the notices issued prior to the impugned order.

4. The petitioner shall file a reply within 30 days from the date of



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receipt of a copy of this order. The respondent shall pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter. Needless to state, the petitioner shall be heard before passing the orders.

These Writ Petitions are disposed of, with above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

05.06.2024

Internet : Yes / No

apd

To

The State Tax Officer (FAC),
Nagercoil -1 Assessment Circle,
Kanniyakumari.



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C.SARAVANAN, J.

apd

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