BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12095 of 2024
and
W.M.P.(MD) No.10749 of 2024

Tvl. Vetri Motors Private Limited,
Represented by its Managing Director S.Nagarajan,
no.4-108-2, Kattapuli Nagar,
4 Lane Road,
Samayanallur Bye Pass,
Thenoor,
Madurai, Tamil Nadu – 625 402. ... Petitioner

Vs.

The State Tax Officer 3 (Intelligence),
Data Analytics,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai – 625 020. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of the respondent vide GSTIN:33AAFCV0288F1ZF/2018-19 dated 26.02.2024 and quash the same and direct the respondent to redo the assessment proceedings for the year 2018-19.

For petitioner : Mr.Raja.Karthikeyan

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

*****

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent. This Writ Petition is disposed of at the time of admission with the consent of the learned Additional Government Pleader for the respondent.

2. The petitioner is administratively assigned to the Central Authority. In this Writ Petition, the petitioner is aggrieved by the impugned order dated 26.02.2024 passed by the respondent herein, an authority under the State Authority, whereby, the demand proposed in notice that preceded the impugned order, has been confirmed.

3. It is noticed that the Central Authority under whose jurisdiction the petitioner has been administratively assigned for the purpose of collection on levy

of tax under the respective GST enactments, has already passed in Order in Original No.MDU-GST—JC-03-2024 dated 28.03.2024 for file bearing reference in File No.GEXCOM/ADJN/GST/JC/977/2023-ADJN, in respect of very same dispute, whereby, a part of the demand has been dropped.

4. In the teeth of the Order in Original No.MDU-GST—JC-03-2024 dated 28.03.2024 passed by the jurisdictional Authority namely, the Joint Commissioner, O/o the Commissioner of CGST and Central Excise, Madurai, the impugned order is unsustainable and therefore, the impugned order is liable to be quashed.

5. However, a liberty is given to the respondents to liaise with their counterparts and bring to it their knowledge the content of the impugned Order in Original No.MDU-GST—JC-03-2024, dated 28.03.2024 for file bearing reference in File No.GEXCOM/ADJN/GST/JC/977/2023-ADJN. In case any deficiency noticed, it is for the Officer under the Central Authority to take suitable action against the petitioner based on the Order in Original No.MDU-GST—JC-03-2024 dated 28.03.2024 for File

No.GEXCOM/ADJN/GST/JC/977/2023-ADJN by the jurisdictional Authority namely, the Joint Commissioner.

This Writ Petition stands allowed, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

12.06.2024

To

The State Tax Officer 3 (Intelligence),
Data Analytics,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai – 625 020.

C.SARAVANAN, J.

apd

W.P.(MD) No.12095 of 2024

12.06.2024