



WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.12406 and 12407 of 2024

and

W.M.P.(MD) Nos.10986, 10988, 10989 and 10990 of 2024

Guru Cycle Mart
rep. by its Proprietor
Muthukrishnan

... Petitioner in both W.Ps.,

/vs./

The State Tax Officer (Intelligence),
Roving Squad – VI,
Madurai.

... Respondent in both W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN – 33AHWPM8756C1ZV/2020-2021 and GSTIN - 33AHWPM8756C1ZV/2021-2022 dated 03-05-2024 and 06.05.2024 respectively and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after



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providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner
in both W.Ps., : Mr.A.Satheesh Murugan
For Respondent
in both W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2.By this common order, both the writ petitions are being disposed of.

3.In these writ petition, the petitioner has challenged the impugned orders passed under Section 73 of the TNGST Act, 2017 dated 03.05.2024 and 06.05.2024.

4.The case of the petitioner is that although intimation in DRC-01A and DRC 01 was issued, DRC-01 did not accompany any show cause notice. It is further submitted that the petitioner had replied to the intimation notice dated 04.09.2023. However, without issuance of the show cause notice along with



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DRC-01, the impugned demand has been confirmed after hearing the petitioner on 02.05.2024 and 03.05.2024. Hence, the petitioner is before this Court.

5. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondents, it is evident that the impugned orders have been passed in violation of principles of natural justice.

6. Considering the same, the impugned orders are quashed and the same shall be treated as addendum to the notice in DRC-01. The petitioner shall file a reply to the same within a period of 30 days from the date of receipt of a copy of this order. It is expected that the respondent will complete the proceeding within a period of 3 months thereafter.

7. The Writ Petitions stand allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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To

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Roving Squad – VI,
Madurai.



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C.SARAVANAN, J.

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