BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.12228 & 12229 of 2024
and
W.M.P.(MD) Nos.10852 to 10855 of 2024

In W.P.(MD).No.12228 of 2024:

M/s.UGA Traders,
Represented by its Proprietor S.V.Rajasekar,
No.111/66/11K, SKSR Colony,
Tuticorin ... Petitioner

Vs.

The Assistant Commissioner (ST)
Tuticorin -1 Assessment Circle,
Tuticorin. ... 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 petaining to the impugned orde passed by the respondent vide order in GSTIN: 33APIPR3900F1Z5/2018-19 dated 13.03.2024 and quash the same and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For petitioner : Mr.A.Satheesh Murugan

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

In W.P.(MD).No.12229 of 2024:

M/s.UGA Traders,
Represented by its Proprietor S.V.Rajasekar,
No.111/66/11K, SKSR Colony,
Tuticorin ... Petitioner

Vs.

The Assistant Commissioner (ST)
Tuticorin -1 Assessment Circle,
Tuticorin. ... 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 petaining to the impugned orde passed by the respondent vide order in GSTIN: 33APIPR3900F1Z5/2017-18 dated 03.11.2023 and quash the same and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For petitioner : Mr.A.Satheesh Murugan

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

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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 after dispensing of the requirement of filing counter by setting aside the impugned orders as it appears to have passed mandatory issue on ASMT 10 and DRC 01A to the petitioner, although the petitioner has received the notices in GST DRC 01 for the respective assessment years on 28.08.2023 and 21.09.2023.

2. The impugned orders are quashed, as the petitioner failed to notice the aforesaid notices in DRC 01 for the respective assessment years and to respond the same. The petitioner also failed to note the impugned orders, which had been passed earlier and has now rushed to the Court after noticing that the recovery proceedings are being initiated against the petitioner.

3. Recording the submissions of the learned counsel for the petitioner that the petitioner is willing to deposit 10% of the disputed tax in the respective proceedings within the period of 30 days from the date of receipt of a copy of this order from the petitioner's Electronic Cash Register, the impugned orders stand quashed, with a liberty the petitioner to file a reply within a period of 30 days from the date of receipt of a copy of this order, subject to depositing 10% of the

disputed tax in the respective proceedings.

4. The impugned orders, which stand quashed, shall be treated as addendum to the show cause notices, which preceded the impugned DRC 01 dated 28.08.2023 and 21.09.2023 for the respective assessment years.

5. It is expected that the petitioner will co-operate with the respondent, failing which, the respondent is at liberty to pass orders on merits based on the available materials.

These Writ Petitions are disposed of with above directions. No costs. Consequently connected miscellaneous petitions are closed.

Index : Yes / No **12.06.2024**
Internet : Yes / No
apd

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) Nos.12228 & 12229 of 2024

12.06.2024