



W.P.(MD) No.12174 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.06.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12174 of 2024

and

W.M.P.(MD) Nos.10798 & 10799 of 2024

Tvl.N.V.Agency,
Represented by its Proprietor
Mr.E.Narayanan,
No.8/16/1, Soosaiappar Kadai Street,
Eral, Thoothukudi 628 801.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin 628 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in GSTIN:33ABJPN6227C1ZX/2017-18 dated 30.12.2023, quashing the same and further directing the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and to produce documents.

For Petitioner : Mr.S.Raja Jeya Chandra Paul

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader



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ORDER

WEB COPY Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent.

2. This Writ Petition is disposed of, at the time of admission, after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, by quashing the impugned order dated 30.12.2023 and remitting the case back to the respondent to pass a fresh order, subject to the petitioner depositing 10% of the disputed tax to the credit of the respondent from its Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order. The impugned is quashed as the petitioner has failed to respond to the notices issued by the respondent as the authorized representative of the petitioner reportedly fell ill.

3. The impugned order which stands quashed in this order shall be treated as addendum to the Notice in GST DRC 01A dated 04.09.2023 and the Notice in GST DRC 01 dated 27.09.2023. The petitioner shall reply to the same within the aforesaid period of 30 days from the date of receipt of a copy of this order.



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4. The respondent shall thereafter pass appropriate orders on merits and in accordance with law.

5. In the result, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

11.06.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

JEN

Copy To:

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin 628 001.



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C.SARAVANAN, J.

JEN

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