BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.13475 of 2024
and
W.M.P.(MD) Nos.11886 and 11887 of 2024

Janani Electronics,
rep. by its Proprietor,
Kumar ... Petitioner

/vs./

1.The Deputy State Tax Officer I,
Kumbakonam (Rural Assessment Circle),
Kumbakonam.

2.The Appellate Deputy Commissioner,
Trichy.
(R2 has been suo motu impleaded vide order of this Court dated 24.06.2024)
... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the Respondent in GSTIN No.33AOTPK7935H1ZG/2017-18 dated 18.12.2023, and quash the same as illegal and arbitrary.

For Petitioner : Mr.A.Chandra Sekaran
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

Heard Mr.A.Chandra Sekaran, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2.The petitioner is before this Court against the order dated 18.12.2023 for the assessment year 2017-18.

3.In this case, the petitioner has not replied to the show cause notice issued to the petitioner in DRC-01 though has replied to the notices issued in ASMT-10 and GST DRC-01A. It is the case of the petitioner that the petitioner was unaware of the impugned order and came to know only after the petitioner's bank account was attached.

4.It is further submitted that pursuant to the impugned order and in view of the attachment of the bank account, the petitioner has paid tax and penalty along with interest on 21.05.2024.

5.The learned Government Advocate for the respondent confirms the same.

6.The learned counsel for the petitioner would further submit that the petitioner may be given an opportunity to file a statutory appeal before the Appellate Commissioner, as the petitioner was unaware of the order passed by the first respondent on 18.12.2023.

7.Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the fact that the entire amount of tax, penalty and interest have been recovered from the petitioner, in respect of which the petitioner has also been issued with FORM GST DRC-03 confirming the payment of tax, penalty and interest, I am inclined to give liberty to the petitioner to file a statutory appeal before the Appellate Deputy Commissioner, Trichy within a period of 30 days from the date of receipt of a copy of this order.

8.Since the Appellate Deputy Commissioner, Trichy is not a party to the proceeding, the Appellate Deputy Commissioner, Trichy, is *suo motu* impleaded as second respondent. The second respondent shall dispose of the appeal, if such an appeal is filed within a period of 30 days from the date of receipt of a copy of this order by the petitioner, on merits and in accordance with law without reference to the period of limitation, as expeditiously as possible.

9.With the above directions, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

24.06.2024

To

The Deputy State Tax Officer I,
Kumbakonam (Rural Assessment Circle),
Kumbakonam.

C.SARAVANAN, J.

mm

W.P.(MD) No.13475 of 2024

24.06.2024