BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13482 of 2024
and
W.M.P.(MD) Nos.11898 & 11899 of 2024

S.Sivakumar
(Proprietor:N.R.S. Agencies) ... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Kodumudy Assessment Circle,
Commercial Taxes Building,
North Pradakshanam Road,
Karur – 639 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent vide GSTIN:33CXEPS9775H1ZT/2017-18 dated 11.10.2023 and quash the same as illegal, unsustainable and against the principles of natural justice.

For petitioner : Mr.A.Chandra Sekaran

For respondent : Mr.J.K.Jayaselan
Government Advocate

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ORDER

Heard learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner has challenged the impugned order dated 11.10.2023 passed by the respondent bearing reference in GSTIN:33CXEPS9775H1ZT for the assessment year 2017-18, which precedes the notices issued in DRC 01A dated 19.06.2023 and notice in DRC 01 dated 03.07.2023 and personal hearing notice dated 03.08.2023.

3. It is submitted that the notice was addressed to the petitioner's father late.N.R.Shanmugam, who was running an agency in the name and style of N.R.S.Agency.

4. It is submitted that the petitioner has also intimated the death of the petitioner's father to the respondent on 02.01.2020 and that the GST Registration of the petitioner's father was also cancelled on 23.01.2020.

5. It is submitted that the notices in Form GST DRC 01A and GST DRC 01, were posted in the GST common portal and therefore, the petitioner, as the legal heir of the deceased father late.N.R.Shanmugam, Proprietor of NRS Agency, failed to appear and participate in the proceedings.

6. The learned counsel for the petitioner submits that one opportunity may be granted to the petitioner to reply to the notices so that an order can be passed on merits.

7. Having considered the submissions of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Court is inclined to set aside the impugned order and remit the case back to the respondent to pass fresh orders on merits and in accordance with law.

8. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order.

9. The petitioner and the other legal heirs of the petitioner's father are at

liberty to file reply within a period of 30 days from the date of receipt of a copy of this order. The respondent is directed to pass orders on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter. Needless to state, before passing the order, the petitioner and other legal heirs shall be heard.

This Writ Petition is disposed of with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

24.06.2024

To

The Deputy State Tax Officer – 2,
Kodumudy Assessment Circle,
Commercial Taxes Building,
North Pradakshanam Road,
Karur – 639 001.

C.SARAVANAN, J.

apd

W.P.(MD) No.13482 of 2024

24.06.2024