BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13789 of 2024
and
W.M.P.(MD)No.12132 of 2024

M/s.Angalesh Marketing,
Represented by its Proprietor : S.Muthumari ... Petitioner

Vs.

The Superintendent of GST & Central Excise,
South Range, Madurai -I Division,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai – 625 002. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the respondent in Order-in-Original No.11/2024 GST dated 15.03.2024 passed in DIN-20240359XO010292499C and quash the same as against the principles of natural justice, against the provisions of the Goods and Services Tax Acts, 2017 and illegal.

For petitioner : Mr.S.Raja Jeya Chandra Paul
For respondent : Mr.R.Nanda Kumar
Senior Standing Counsel

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2. In this Writ Petition, the petitioner is challenged the impugned Order-in-Original No.11/2024 GST MAD-GST-000-SUP-11/2024 dated 15.03.2024 from the File No.54/2024.

3. By the impugned order, the demands that were proposed in ASMT 10 dated 24.03.2023 in O.C.No.37/2023, DRC 01A dated 17.10.2023 and DRC 01 dated 04.12.2023 in SCN No.04/2023-GST/SUPDT, have been confirmed.

4. It is the specific case of the petitioner that the petitioner has replied to the above mentioned show cause notice in DRC 01 dated 04.12.2023, on 27.02.2024, which has been duly acknowledged by the officials. However, the impugned order states that the petitioner has not responded to the aforesaid notice in DRC 01 dated 04.12.2023.

5. A reading of the impugned order indicates that though the petitioner has replied to the show cause notice in DRC 01 dated 04.12.2023 in SCN No. 04/2023-GST/SUPDT, which was received on 27.02.2024, same has not been considered by the respondent while passing the impugned order dated 15.03.2024.

6. Under these circumstances, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders on merits within 30 days from the date of receipt of a copy of this order. The petitioner shall file a fresh copy of the reply within 15 days from the date of receipt of a copy of this order and participate in the aforesaid proceedings positively. The respondent shall consider the said reply while passing the orders.

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

27.06.2024

Index : Yes / No
Internet : Yes / No
apd

C.SARAVANAN, J.

apd

W.P.(MD) No.13789 of 2024

27.06.2024