BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.13549 & 13550 of 2024
and
W.M.P.(MD) Nos.11960, 11962, 11947 & 11948 of 2024

In W.P.(MD)No.13549 of 2024:

Shri Hari Agency,
Represented by it Proprietor K.Venugopal. ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Rajapalayam-1 Assessment Circle,
Rajapalayam,
Virudhunagar. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in GSTIN:32AGQPV9768G1ZG/2017-18 dated 15.12.2023 and quash the same.

For petitioner : Mr.R.Krishnamoorthy

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

In W.P.(MD)No.13550 of 2024:
Ganesh Pooja Store,
Represented by its Proprietor Pon Arunraj ... Petitioner

Vs.

The Deputy State Tax Officer-II,
Rajapalayam -II,
Virudhunagar. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent in 33EAJPP118P1ZA/2017-18 dated 19.10.2023 and quash the same.

For petitioner : Mr.R.Krishnamoorthy for Mr.T.Bashyam
For respondent : Mr.J.K.Jayaselan Government Advocate

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COMMON ORDER

By this common order, these two Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the respective petitioners and learned Government Advocate for the respective respondents.

2. In these Writ Petitions, the petitioners have challenged the respective

impugned orders dated 15.12.2023 and 19.10.2023, for the assessment year 2017-18.

3. On reading of the respective impugned orders and considering the submissions made by the learned counsel for the respective petitioners and the learned Government Advocate for the respective respondents, it is clear that both the petitioners in respective Writ Petitions have not participated in the show cause notice proceedings which preceded the respective impugned orders purportedly on account of the fact that the respective petitioners were unaware of hosting of the notices in the GST common portal that preceded the respective impugned orders.

4. Having considered the submissions made by the learned counsel for the respective petitioners and the learned Government Advocate for the respective respondents, this Court is inclined to grant partial relief to the petitioners in both Writ Petitions by setting aside the impugned orders and remitting the cases back to the respective respondents to pass fresh orders, subject to the respective petitioners depositing 10% of the disputed tax, as a condition to the case to be

taken by the respective respondents afresh.

5. The impugned orders, which stand quashed, shall be treated as addendum to the show cause notices that preceded the respective impugned orders.

6. The respective petitioners shall file their reply within a period of 30 days from the date of receipt of a copy of this order, alongwith above deposit. The respective respondents shall pass fresh 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 orders, the respective petitioners shall be heard.

These Writ Petitions are allowed, with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **25.06.2024**
Internet : Yes / No
apd

To

1.The Deputy State Tax Officer-2,
Rajapalayam-1 Assessment Circle,
Rajapalayam,
Virudhunagar.

2.The Deputy State Tax Officer-II,
Rajapalayam -II,
Virudhunagar.

<u>C.SARAVANAN, J.</u>

apd

W.P.(MD) Nos.13549 & 13550 of 2024

25.06.2024