



W.P.(MD) No.14371 of 2024

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.06.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14371 of 2024

and

W.M.P.(MD) Nos.12597 & 12598 of 2024

Tvl. SR Realtors
GSTIN: 33ACNFS1400R1ZV
D.No.Nil, Block E2, Srivathsam Apartment,
Mathurapuri Nagar, Kumbakonam, Veppathur,
Thanjavur District-612105,
Rep. by its Managing Partner,
Seetharaman, S/o.Subramanian,
D.No.2108/1, Sri Suganthavanam,
Sriranga Sethram Complex,
Attrankarai Salai, Kodayan Thootam,
Ullur, Kumbakonam,
Thanjavur – 612001.

... Petitioner

Vs.

- 1.The State Tax Officer, Inspection-1,
O/o the Joint Commissioner (ST) (Intelligence),
Thiruvavarur.
- 2.The Deputy Commissioner, (Inspection),
O/o the Deputy Commissioner (ST) (Intelligence),
Trichy.
- 3.The Joint Commissioner,
O/o the Joint Commissioner (ST) (Intelligence),
Trichy.

... Respondents



W.P.(MD) No.14371 of 2024

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned order passed by the first respondent in GSTIN: 33ACNFS1400R1ZV/2017-18 dated 30.12.2023 and quashing the same.

For Petitioner : Mr.J.Sivaram

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

ORDER

This Writ Petition is listed today in the 'end of the list' at the instance of the learned counsel for the petitioner.

2. Mr.J.K.Jayaselan, learned Government Advocate, takes notice for the respondents.

3. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this Writ Petition is taken up for final disposal.

4. In this Writ Petition, the petitioner has challenged the impugned order dated 30.12.2023 passed by the first respondent for the Assessment Year 2017-2018.



W.P.(MD) No.14371 of 2024

WEB COPY 5. By the impugned order, the demand proposed in the Show Cause Notice that preceded the impugned order has been confirmed. It is noticed that the Reply of the petitioner in Form GST DRC-06 dated 28.10.2023, to the Show Cause Notice in Form GST DRC-01A dated 29.09.2023 issued by the first respondent acknowledges the details of Written Statement of the petitioner, copy of which has been enclosed in the affidavit. However, the first respondent has not adverted to the same while passing the impugned order.

6. Therefore, it is clear that the impugned order has been passed mechanically and warrants interference under Article 226 of the Constitution of India. Considering the same, the impugned order is quashed.

7. The impugned order which stands quashed in this order shall be treated as addendum to the Show Cause Notice. Since the reply of the petitioner is very brief, the petitioner is given liberty to file reply afresh within a period of 30 days from the date of receipt of a copy of this order.



W.P.(MD) No.14371 of 2024

8. The respondent shall pass fresh orders after duly considering the reply to be filed by the petitioner as also the Written Statement of the petitioner which has been mentioned in its reply in Form GST DRC-06 dated 28.10.2023. It is expected that the first respondent will pass orders on merits, within a period of 60 days from the date of receipt of a copy of this order. Needless to state, before passing order, the petitioner shall be heard.

9. Since the petitioner's bank account has been freezed, the respondents are directed to lift the freezing of the bank account of the petitioner as the impugned order stands quashed in this order.

10. This Writ Petition stands disposed of. No cost. Consequently, connected Miscellaneous Petitions are closed.

28.06.2024

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

JEN



W.P.(MD) No.14371 of 2024

Copy To:

WEB COPY

- 1.The State Tax Officer, Inspection-1,
O/o the Joint Commissioner (ST) (Intelligence),
Thiruvavarur.
- 2.The Deputy Commissioner, (Inspection),
O/o the Deputy Commissioner (ST) (Intelligence),
Trichy.
- 3.The Joint Commissioner,
O/o the Joint Commissioner (ST) (Intelligence),
Trichy.



WEB COPY



W.P.(MD) No.14371 of 2024

C.SARAVANAN, J.

JEN

W.P.(MD) No.14371 of 2024
and
W.M.P.(MD) Nos.12597 & 12598 of 2024

28.06.2024