



W.P.(MD) No.15093 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15093 of 2024

and

WMP(MD)Nos.13231 & 13232 of 2024

Aurolab Trust,
Represented by its Manager Administration and
Authorised Signatory I.Ravichandran.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Joint Commissioner (Personal Assistant),
O/o. the Joint Assistant Commissioner (ST)(I),
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai – 625 020.

2.State Tax Officer,
Intelligence, Roving Squad,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai – 625 020.

3.State Tax Officer,
Demand and Collection



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Intelligence,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai – 625 020.

... Respondents

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 case and quash the impugned order of the first respondent passed in GSTIN: 33AAATA1142P1ZY/2022-23 (April-22 to December-22) dated 17.05.2024.

For petitioner : Mr.N.Murali
For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents and after dispensing with the requirements of filing counter by the respondents.

2. The petitioner is aggrieved by the impugned order dated 17.05.2024 passed by the first respondent for the assessment year 2022-23 (April 2022 to December 2022), bearing reference in GSTIN:33AAATA1142P1ZY.



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3. The impugned order precedes the inspection by the Inspecting Authority on 19.12.2022, wherein, the discrepancies were noticed and arrived at Rs.43,33,496/-. The petitioner accepted the same and calculated the proportionate tax and Rs.8,78,833/-, paid a sum of Rs.8,78,833/- as tax on 26.12.2022. Thereafter, the petitioner was issued with notice in DRC 01A on 24.11.2023 by the third respondent, wherein, the amount has been enhanced from Rs.43,33,496/- to Rs.64,61,69,017/-. This was followed by a show cause notice in DRC 01 dated 15.02.2024 by the second respondent, which has now culminated in the impugned order of the first respondent.

4. A reading of the impugned order indicates that the petitioner's request for personal hearing has been dispensed with, while passing of the impugned order. The impugned order was passed mechanically based on the proposal in DRC 01 on 15.02.2024 issued by the second respondent.

5. Considering the same, the impugned order is set aside and the case is remitted back to the first respondent to pass a fresh order on merits and in accordance with law.



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6. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice in DRC 01A dated 24.11.2023.

7. The petitioner shall file a consolidated reply before the first respondent within a period of 45 days from the date of receipt of a copy of this order. The first respondent shall pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter. Needless to state, the petitioner shall be heard before the final orders are passed.

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

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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