



**W.P.(MD).No.17215 of 2024**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 29.07.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD).No.17215 of 2024**

**Sundarapandian**

**... Petitioner**

**Vs.**

1.The State Tax Officer-1,  
Data Analytical Unit,  
O/o the Joint Commissioner, (ST) (Intelligence),  
Erode Division, Erode.

2.The Joint Commissioner, (ST) (Intelligence),  
Trichy Division, Trichy.

3.State Tax Officer, (ST) (FAC),  
Kulithalai Assessment Circle,  
Kulithalai.

**... Respondents**

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the 1<sup>st</sup> respondent passed in GSTIN. 23BLUPS2874N1Z3/2019-2020, dated 12.02.2024 and quash the same and consequently direct the respondents to accept the returns filed by the petitioner and drop the proceedings initiated by the 1<sup>st</sup> respondent under the authorization of the 2<sup>nd</sup> respondent.

**For Petitioner : Mr.T.M.Madasamy**



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W.P.(MD).No.17215 of 2024

For Respondents : Mr.R.Suresh Kumar  
Additional Government Pleader

### **ORDER**

The petitioner is aggrieved by the impugned order, dated 12.02.2024 passed by the 1<sup>st</sup> respondent for the assessment year 2019-20. The impugned order precedes notices in DRC-01A, dated 26.10.2023 and DRC-01, dated 15.11.2023.

2. Heard the learned counsels on either side and this writ petition is disposed at the time of admission after dispensing with counter.

3. The contention of the petitioner is that the impugned order has been passed without issuance of the aforesaid notices and therefore, there is a gross violation of principles of natural justice.

4. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the notices that preceded impugned orders were posted in the GST common portal and the petitioner ought to have participated in the said proceedings. Instead, the petitioner has



**W.P.(MD).No.17215 of 2024**

chosen to remain mute and has suffered the impugned order. It is further submitted that in any event the petitioner is not without remedy, the petitioner has an alternative remedy before the appellate authority under Section 107 of the GST Act.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, I am of the view that the petitioner may have a case on merits as the dispute pertains to difference of turn over reported in GSTR-7 and GSTR-3B. Considering the same, I am inclined to grant partial relief to the petitioner by setting aside the impugned order and remitting the case to the 1<sup>st</sup> respondent to pass fresh order on merits. The impugned order, dated 12.02.2024 passed for the assessment year 2019-20 which stands quashed hereby, shall be treated as addendum to the show cause notices in DRC-01A, dated 26.10.2023 and DRC-01, dated 15.11.2023. The petitioner shall file a consolidated reply within a period of thirty (30) days from the date of receipt of copy of this order and also deposit 20% of the disputed tax from electronic cash registered.



**W.P.(MD).No.17215 of 2024**

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6. In view of the above, this Writ Petition is disposed of. No costs.

**29.07.2024**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes

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To

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Data Analytical Unit,  
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Erode Division, Erode.
- 2.The Joint Commissioner, (ST) (Intelligence),  
Trichy Division, Trichy.
- 3.State Tax Officer, (ST) (FAC),  
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**W.P.(MD).No.17215 of 2024**

**C.SARAVANAN, J.**

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**W.P.(MD).No.17215 of 2024**

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