



W.P.(MD) Nos.21498 to 21501 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.21498 to 21501 of 2023

and

**W.M.P.(MD) Nos.17887, 17888, 17889, 17891, 17898, 17899,
17892 & 17894 of 2023 and 9169, 9177, 9178 and 9466 of 2024**

W.P.(MD)No.21498 of 2023:

M/s.Madurai Radha Travels,
A Partnershipfirm,
Represented by its Partner Mr.RVN,
Kannan No.9, West Avani Moola Street,
Madurai – 625 001.

... Petitioner

Vs.

Assistant Commissioner(ST) (FAC),
TN Commercial Taxes Department,
Nethaji Road Circle,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records comprised in demand cum show cause notice dated 22.05.2023 in Form GST DRC -01 A for the year 2017-18 on the file of the respondent and quash the same.



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W.P.(MD) Nos.21498 to 21501 of 2023

For petitioner : Mr.G.Raghuvaran Gopalan

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

W.P.(MD)No.21499 of 2023:

M/s.Madurai Radha Travels,
A Partnership firm,
Represented by its Partner Mr.RVN,
Kannan No.9, West Avani Moola Street,
Madurai – 625 001.

... Petitioner

Vs.

Assistant Commissioner(ST) (FAC),
TN Commercial Taxes Department,
Nethaji Road Circle,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records comprised in demand cum show cause notice dated 22.05.2023 in Form GST DRC - 01 A for the year 2018-19 on the file of the respondent and quash the same.

For petitioner : Mr.G.Raghuvaran Gopalan

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



W.P.(MD) Nos.21498 to 21501 of 2023

W.P.(MD)No.21500 of 2023:

M/s.Madurai Radha Travels,
A Partnershipfirm,
Represented by its Partner Mr.RVN,
Kannan No.9, West Avani Moola Street,
Madurai – 625 001.

... Petitioner

Vs.

Assistant Commissioner(ST) (FAC),
TN Commercial Taxes Department,
Nethaji Road Circle,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records comprised in demand cum show cause notice dated 22.05.2023 in Form GST DRC - 01 A for the year 2019-20 on the file of the respondent and quash the same.

For petitioner : Mr.G.Raghuvaran Gopalan

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

W.P.(MD)No.21501 of 2023:

M/s.Madurai Radha Travels,
A Partnershipfirm,
Represented by its Partner Mr.RVN,
Kannan No.9, West Avani Moola Street,
Madurai – 625 001.

... Petitioner



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W.P.(MD) Nos.21498 to 21501 of 2023

Vs.

Assistant Commissioner(ST) (FAC),
TN Commercial Taxes Department,
Nethaji Road Circle,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records comprised in demand cum show cause notice dated 22.05.2023 in Form GST DRC - 01 A for the year 2020-21 on the file of the respondent and quash the same.

For petitioner : Mr.G.Raghuvaran Gopalan

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

COMMON ORDER

By this common order, these Writ Petitions are disposed of.

2. These Writ Petitions are come up for admission on 04.09.2023 and an interim order was granted by this Court.

3. I have considered the arguments advanced by the learned counsel for the



W.P.(MD) Nos.21498 to 21501 of 2023

petitioner and the learned Government Advocate for the respondent, it is noticed that the proceedings, which emanated with the issue of show cause notice dated 31.10.2022 in Show Cause Notice cum Demand Notice No.121 of 2022-GST is yet to be adjudicated and orders are yet to be passed. However, pending orders, the impugned show cause notices have been issued to the petitioner.

4. The learned Government Advocate for the respondent has produced a copy of the orders passed on 02.08.2023 for one of the assessment years namely, April 2019 to March 2020.

5. In my view, the aforesaid order, without awaiting for the order in Show Cause Notice cum Demand Notice No.121 of 2022 dated 31.10.2022, cannot be passed. As the issues are intertwining, the respondent ought to have passed common order after hearing the petitioner in the first mentioned show cause notice and impugned show cause notices.

6. Considering the same, this Writ Petition is disposed of by directing the respondent to pass suitable order in respect of the show cause notice in Show



W.P.(MD) Nos.21498 to 21501 of 2023

Cause Notice cum Demand Notice No.121 of 2022-GST 31.10.2022 which is subject matter in W.P.(MD)No.33009 of 2022 along with the impugned show cause notices and the orders passed during the interregnum on 02.08.2023 in the impugned show cause notices, therefore, directed to be recalled.

7. It is expected that entire exercise will be carried out by the respondent within a period of six months from today after hearing the petitioner. The petitioner is directed to file reply to the impugned show cause notices within a period of 30 days from the date of receipt of a copy of this order. The respondent shall pass appropriate orders within a period of 3 months from the date of receipt of a copy of this order.

These Writ Petitions are disposed of, with above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
JEN/APD

03.06.2024



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To

The Assistant Commissioner(ST) (FAC),
TN Commercial Taxes Department,
Nethaji Road Circle,
Madurai.



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C.SARAVANAN, J.

JEN/APD

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