BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **11.12.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) Nos.22315 and 26600 to 26604 of 2024
and
W.M.P.(MD) Nos.18888, 18889, 22561, 22563 to 22565, 22560, 22562 and 22566 to 22569 of 2024

In W.P.(MD) No.22315 of 2024:-

TVS Supply Chain Solutions Limited,
represented by its Authorized Signatory,
Ravi Viswanathan ... Petitioner

/vs./

Commercial Tax Officer,
State Tamil Nadu
Division – Madurai,
Zone-Madurai East,
Circle West Veli Street. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records in impugned show cause notice bearing reference number ZD330824019185H dated 02/08/2024 on the file of the Respondent for the tax period of July 2017 to March 2018 and quash the same.

For Petitioner : Mr.R.Parthasarathy for
Mr.Dwarakesh Prabhakaran
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

The challenge in these writ petitions is to the DRC 01 proceeding.

2. The primordial contention of the learned counsel appearing on behalf of the petitioner is that the same had been digitally signed by an Officer without jurisdiction. He would submit that originally a DRC 01A notice was issued by the State Tax Officer, Group-IV, Intelligence, Chennai. However, the DRC 01 notice had been issued by the Officer, who did not have jurisdiction to deal with the notice. Therefore, he would submit that the orders impugned in these writ petitions have to be set aside.

3. Countering his arguments, Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the respondent would submit that there has been a technical glitch in the portal of the respondent. He would submit that the notice had been in fact issued by the Authority, who had earlier issued the DRC 01A notice, but however in view of the technical problems, the portal shown

it to be a notice issued by the Authority at Madurai. Therefore, he would submit that no prejudice would be caused if the petitioner submits their explanation to the concerned Officer, who had issued DRC 01A notice, upon which on merits the orders would be passed. Therefore, he would submit that no interference is required to be made by this Court in these writ petitions.

4. I have considered the rival submissions made by the learned counsel on either side.

5. Admittedly, the DRC 01A notice had been issued by the Authority, namely the Officer of the Intelligence Wing at Chennai. The DRC 01A notice even though computer generated seems to have digitally signed by the Officer, namely the Commercial Tax Officer, Madurai, who does not have any jurisdiction to deal with the accounts of the petitioner. In such event, since the DRC 01A notices had been issued by the Officer, who do not have the jurisdiction, the same is set aside. However, liberty is granted to the Officer, namely, the State Tax Officer, Group IV, Intelligence, Chennai, to proceed further based upon the DRC 01A notice issued by him to the petitioner.

6. With the aforesaid directions, these Writ Petitions stand allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No **11.12.2024**
Internet : Yes / No
mm

To

Commercial Tax Officer,
State Tamil Nadu
Division – Madurai,
Zone-Madurai East,
Circle West Veli Street.

K.KUMARESH BABU, J.

mm

W.P.(MD) Nos.22315 and 26600 to 26604 of 2024

11.12.2024