BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.26869 of 2024
and
W.M.P.(MD) No.22773 of 2024

The Vetri Motors Private Limited,
Rep., by its Chief Executive Officer,
S.Nagarajan,
No.4-108-2, Kattapuli Nagar,
4th Lane Road, Samayanallur Bye Pass,
Thenoor, Madurai, Tamil Nadu-625 402. .. Petitioner

Vs.

The State Tax Officer,
Inspection Cell-V, Madurai,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN - 33AAFCV0288F1ZF/2020-2021 dated 27.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja. Karthikeyan

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

ORDER

Learned counsel for the petitioner would submit that the impugned order is in violation of Section 6(2) of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act"). He would contend that the central authority had also initiated proceedings by issuance of a show cause notice dated 06.06.2024 for conducting an audit. The present impugned order also covers the very same assessment year and therefore, he would submit that the impugned order is contrary to the provisions of Section 6(2) of the Act.

2. On the contrary, the learned Additional Government Pleader appearing on behalf of the respondent would submit that the show cause notice, upon which the impugned order had been passed, was issued as early as on 02.03.2024 and a personal hearing was also conducted as early as on 17.09.2024. Only thereafter, the notice had been issued by the central authority and therefore, the proceedings initiated by the

respondent cannot be said to have barred under Section 6(2) of the Act and in any case, it will be only the show cause notice dated 06.06.2024 issued by the central authority be barred.

3. I find force in the contention of the learned Additional Government Pleader appearing on behalf of the respondent. In such case, I do not find any merit in entertaining this writ petition and the Writ Petition is accordingly, dismissed. The petitioner would be at liberty to approach the appellate authority under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

12.11.2024

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

To

The State Tax Officer,
Inspection Cell-V, Madurai,
Commercial Taxes Building,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020.

K.KUMARESH BABU, J.

abr

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