BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.06.2024**

CORAM:

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

W.P.(MD) Nos.27792 to 27796 of 2023
and
W.M.P.(MD) Nos.23897, 23899, 23903, 23904, 23901, 23902, 23907, 23908, 23905 and 23906 of 2023

Sri Radhakrishna Multiple Industries Pvt. Ltd.,
rep. by its Director D.Thillairaj,
No.161B Kamarajar Salai,
Madurai-9. ... Petitioner in all W.Ps.,

/vs./

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai-20. ... Respondent in all W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in FORM GST DRC-07 in GSTIN. 33AACCS7272D1ZJ Dated 07.08.2023 for the Tax Period from 2017-18 to 2021-22 as invalid, incomplete and against the Provisions of the Goods and Services Tax Acts, 2017 and for a further direction to the respondent to pass order afresh after affording an opportunity to the petitioner file their objections along with supporting documents and thereafter affording an opportunity of personal hearing to the petitioner.

For Petitioner
in all W.Ps., : Mr.A.Chandrasekaran
For Respondent
in all W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

The petitioner is before this Court aggrieved by the impugned orders all dated 07.08.2023 for the assessment years 2017-18 to 2021-22.

2.These impugned orders have preceded the notices issued in Form GST DRC – 01A dated 27.04.2023 and Form GST DRC -01 dated 02.06.2023 for the assessment year 2017-18. The details of the respective notices issued to the petitioner for the respective assessment years are as under:

S.No	***Writ Petition***	***Notice in Form***
1	*W.P.(MD) No.27792 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*
2	*W.P.(MD) No.27793 of 2023*	*GST DRC -01A dated 26.04.2023* *GST DRC -01 dated 02.06.2023*
3	*W.P.(MD) No.27794 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*
4	*W.P.(MD) No.27795 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*
5	*W.P.(MD) No.27796 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*

3.It is the case of the petitioner that all the above mentioned notices for the respective assessment years went unnoticed, as they were hosted in the GST common portal. It is submitted that the petitioner had also been served with personal hearing notices, which have been mentioned in the impugned orders, which also went unnoticed and therefore, the petitioner could not reply to the above mentioned notices and thus, the impugned orders have been passed.

4.The learned counsel for the petitioner had earlier at the time of admission stated that the petitioner was willing to deposit 5% of the disputed tax amount for each of the assessment years without prejudice to the claim.

5.On the other hand, the learned Additional Government Pleader for the respondent was directed to ascertain whether the annexures to the impugned orders have been served on the petitioner or not?

6.Having considered the submissions of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and the records before this Court, the impugned orders are set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably within a period of 6 months from the date of receipt of a copy of this order subject to the petitioner filing a reply to the respective notices and subject to the petitioner depositing 10% of the disputed amount without prejudice to its right in the aforesaid proceeding. The impugned orders, which stands quashed, shall be treated as addendum to the show cause notices issued to the petitioner. The petitioner shall file a reply including the defenses, which have been taken in these writ petitions.

7.These Writ Petitions stand allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No **05.06.2024**
Internet : Yes / No
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To

The Assistant Commissioner (State Tax),
Kamarajar Salai Assessment Circle,
Madurai-20.

<u>C.SARAVANAN, J.</u>

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W.P.(MD) Nos.27792 to 27796 of 2023

05.06.2024