BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.30035 of 2023
and
W.M.P.(MD)Nos.25920 and 25921 of 2023

T.T.Blue Metal,
Represented by its Partner: Kannan,
S/o.Chinnasamy,
3/222, Vijayarengapuram,
Sattur Taluk,
Virudhunagar District - 626 203. ... Petitioner

Vs.

1.The Deputy Commissioner (State Tax),
GST Appeal, Tirunelveli,
Re-serve Lane, Palayamkottai,
Tirunelveli District.

2.The State Tax Officer,
Sattur-I Circle,
Commercial Tax Buildings,
Virudhunagar District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings passed by the 2nd respondent in GSTIN: 33AAPFT4093B1Z6/2022-23 dated 15.06.2023 and quash the same as the same is passed by grossly violating the Principles of Natural Justice and also passed by violating the statutory provisions and further direct the 2nd Respondent to re-do the assessment afresh after providing us an opportunity of Personal Hearing.

For petitioner : Mr.A.Satheesh Murugan

For respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is disposed of, in the light of the order passed by the Division Bench of this Court vide order dated 08.01.2024 in a batch of Writ Petitions starting from ***W.P.No.30974 of 2022*** in the case of ***Tvl.A.Venkatachalam vs. The Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam***.

2. In the aforesaid order, guidelines have been issued pertaining to the show cause notice issued, which have been directed to keep, pending order of the

Hon'ble Supreme Court on the reference relating to levy of GST on royalty paid to the Government.

3. It is noticed that the assessee has been permitted to file their reply. The Authorities have been asked to keep adjudication in abeyance until the Nine Judges Constitutional Bench of the Hon'ble Supreme Court decides the issue.

4. In this case, the petitioner has come after the impugned order was passed.

5. Considering the same, this Writ Petition is disposed of by directing the respondent to keep the recovery abeyance, pending further orders of the Hon'ble Supreme Court.

6. In case, the levy is upheld, the respondents are at liberty to proceed against the petitioner to recover tax. In case, the issue is answered against the revenue by the Hon'ble Supreme Court, the impugned order shall deemed to have been quashed with effect from the date of the order the Hon'ble Supreme Court.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2024
(5/5)

To

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C.SARAVANAN, J.

apd

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