IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.887 of 2025
and W.M.P.Nos.1072 & 1075 of 2025

M/s.Madha & Co
Rep: by its Proprietor M.Devaraj
No.67, Kadapa Road, Subash Nagar,
Puthagaram, Kolathur,
Chennai – 600 099. .. Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Surapattu Assessment Circle,
Integrated Commercial Taxes Building,
Vepary, Chennai – 600 003.

2.Commercial Tax Officer,
Surapattu Circle, Avadi Zone,
Tiruvallur, Tamil Nadu.

3.Deputy Commissioner,
GST Appeal, Chennai-I,
Greams Road, 2nd Floor,
Chennai – 600 006. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the second respondent to pass fresh orders as per the Circular No.183/15/2022-GST dated 27.12.2022 issued by the Finance Department Government of India for this year 2019-20 after providing an opportunity of personal hearing to the petitioner as per law.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

This writ petition has been filed by the petitioner seeking to call for the records of the impugned order passed by the second respondent to pass fresh orders as per the Circular No.183/15/2022-GST dated 27.12.2022 issued by the Finance Department Government of India for this year 2019-20 after providing an opportunity of personal hearing to the petitioner as per law.

2.Learned counsel for the petitioner would submit that two different show cause notices were issued for the assessment year 2019-20 and two different Officers passed the assessment orders dated 17.04.2023 and

20.07.2024. According to the petitioner, the assessment order passed by the 2nd respondent on 20.07.2024 was the duplication order of the assessment order passed by the 1st respondent on 17.04.2023. Therefore, the petitioner filed an appeal and the same got rejected. He would further submit that the entire taxes have also been paid by the petitioner for the assessment year 2019-20.

3.Learned Government Advocate appearing for the respondents would submit that the issue in both the show cause notices are entirely different. Further, she would submit that the respondents have provided ample opportunity to file reply and personal hearing to the petitioner. However, the petitioner did not produced any proof to substantiate his contention that two show cause notices and two orders were passed by the Assessing Officer for the same discrepancies noticed for the year 2019-20.

4.Heard the learned counsel for the petitioner as well as the learned Government Advocate and perused the materials available on records.

5.Upon hearing, this Court is of the view that though the learned counsel for the petitioner repeatedly made a submission that the respondents have wrongly issued two show cause notices and passed two assessment orders for the same discrepancies pertaining to the year 2019-2020, he is not in a position to produce any documentary evidence to substantiate the same. Thus, there is no merit in the present writ petition and the same is liable to be dismissed.

6.Accordingly, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are also closed.

14.02.2025

rst
Index : Yes/No
Neutral Citation: Yes/No

To:

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KRISHNAN RAMASAMY, J.

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