IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.05.2025

CORAM

THE HONOURABLE MRS.JUSTICE **N.MALA**

W.P Nos.17406, 17410, 17412, 17413, 17416 and 17417 of 2025
and
W.M.P. Nos.19730, 19731, 19734, 19735, 19736, 19738, 19739, 19741, 19742, 19745, 19747 and 19748 of 2025

Tvl.Sri Sai Company
Prop. G.Kathiravan
No.187/238, Royapettah High Road
Mylapore
Chennai – 600 004 ... Petitioner in all WPs

vs

1. State Tax Officer
   Group-I
   O/o.The Joint Commissioner (ST)
   Chengalpattu Intelligence Division
   No.870/2A, 2nd Floor
   Kancheepuram High Road
   Thimmavaram
   Chengalpattu – 603 101

2. Deputy State Tax Officer-2 Group-2
   Chengalpattu Intelligence Division
   Thimmavaram
   Chengalpattu

3. Assessment Officer
   Mylapore Assessment Circle
   Chennai South Division, South-1 Zone
   Mylapore
   Chennai – 600 004 ... Respondents in all WPs

Writ Petitions filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order dated 26.03.2025 bearing reference No.GSTIN:33AFHPA8468C2ZO/2020-21, 2022-23, 2024-25, 2019-20, 2021-22 and 2023-24 issued by the Respondent No.1 and quash the same as arbitrary, illegal and unconstitutional and consequently direct the Respondent No.1 to issue proper show-cause notice.

For Petitioner : Mr.A.K.Rajaraman
in all WPs

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate
in all WPs

COMMON ORDER

These writ petitions have been filed for the issuance of a writ of certiorarified mandamus calling for the records pertaining to the impugned show cause notices dated 26.03.2025 issued by the first respondent and to quash the same and consequently direct the first respondent to issue proper show-cause notice.

2. The petitioner is the proprietor of Tvl. Sri Sai Company (GSTIN: 33AADPK7813QIZD). The petitioner company is engaged in the business of container transport. Due to the size of the containers, they are parked separately while the operations were managed by the petitioner company at No.187/238, Royapettah High Road, Mylapore, Chennai. While so, on 08.10.2024, the Joint Commissioner, Chengalpattu Intelligence Division conducted an inspection and the petitioner duly explained the nature of services and also submitted relevant GST returns and documents and the inspection was concluded without any incident. Subsequently, the petitioner received show-cause notices dated 26.03.2025 proposing huge penalty under Section 122 of the TNGST Act based on the alleged verification on 23.08.2024. The petitioner was neither given a copy of the verification report nor afforded an opportunity to respond. According to the petitioner, no such verification took place on 23.08.2024, and the impugned show-cause notices were issued in violation of principles of natural justice and hence, the petitioner was constrained to file the above writ petitions.

3. The learned counsel for the petitioner submitted that the petitioner was not furnished with the copy of the verification report and therefore, the petitioner had no effective opportunity to reply to the show-cause notices. The learned counsel submitted that the failure to furnish a copy of the verification report violated the principles of natural justice.

4. With the consent of both counsels, the main writ petition is taken up for final disposal.

5. Heard the learned counsel for the petitioner and learned Government Advocate appearing for the respondents.

6. Considering the submissions made on either side, I am of the view that instead of setting aside the show-cause notices, it would be appropriate to direct the petitioner to submit a representation to the second respondent seeking a copy of the verification report dated 23.08.2024, based on which, the impugned show-cause notices were issued. The petitioner is directed to give a representation to the second respondent, within a period of two weeks from the date of

receipt of a copy of this order and on receipt of such representation, a copy of the verification report shall be given to the petitioner within a period of two weeks thereafter. The petitioner on receipt of verification report, shall submit a reply to the show-cause notices within a period of two weeks.

7. The writ petitions are disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

09.05.2025

Index : Yes / No
Neutral Citation : Yes / No
mmi/gpa

To
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N.MALA, J.,

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