



W.P. Nos. 19477 & 19485 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 28.05.2025

Coram:

THE HON'BLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P. Nos. 19477 & 19485 of 2025

and

W.M.P.Nos. 21769, 21771, 21776 & 21779 of 2025

M/s.Suryaprakash Motors,
Rep. by its General Manager Finance,
Mr.S.William Prabhu,
No.59, Palakkad Main Road, Pollachi,
Coimbaore - 642 001.

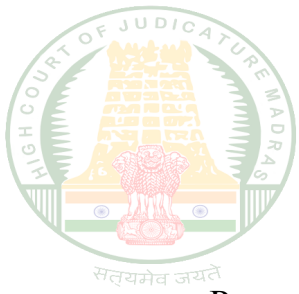
... Petitioner in both petitions

Vs.

The State Tax Officer,
Pollachi West Assessment Circle,
Pollachi, Coimbatore - 642 001.

... Respondent in both petitions

Prayer in W.P.No.19477 of 2025:- Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus calling for the records of the order passed by the respondent in GSTIN 33ACFFS8356L1ZM / 2020-21 along with Form GST DRC-07 in Ref No.ZD330225239320X dated 24.02.2025 and quash the same to the extent of ITC claimed ineligible, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.



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Prayer in W.P.No.19485 of 2025:- Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus calling for the records of the order passed by the respondent in GSTIN 33ACFFS8356L1ZM / 2020-21 along with Form GST DRC-07 in Ref No.ZD3302251102251 dated 17.03.2025 and quash the same to the extent of ITC claimed ineligible, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety.

For Petitioner : Mr.M.Narasimha Bharathi
in both petitions

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader (T)
in both petitions

COMMON ORDER

By these writ petitions, assessment orders relating to two assessment periods are challenged primarily on the ground of breach of principles of natural justice.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts



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notice for the respondent.

WEB COPY 3. Upon perusal of the orders impugned herein, it is evident that the petitioner was not heard and that the tax proposal was confirmed for such reason. Therefore, subject to putting the petitioner on terms, the impugned orders are liable to be interfered with.

4. Accordingly, subject to the petitioner remitting 10% of the amount demanded under the impugned orders within two weeks from the date of receipt of a copy of this order, the impugned orders are set aside and the matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

5. These Writ Petitions are disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

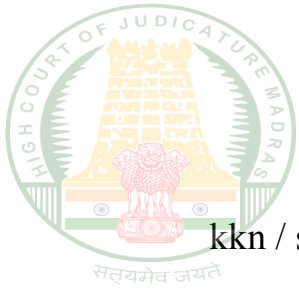
28.05.2025

Index: Yes/No

Speaking order / Non-speaking order

Neutral Citation: Yes / No

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SENTHILKUMAR RAMAMOORTHY, J.

kkn / smv

To:-

The State Tax Officer,
Pollachi West Assessment Circle,
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and
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