WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.01.2025

CORAM

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

W.P.No.31409 of 2022
and WMP.Nos.30860 & 30861 of 2022

G.Loganathan
Proprietor of LKD Engg Works
2/1 A Vinayagar Koil Street,
Karanithangal,
Kanchipuram – 602 105
Tamil Nadu. ... Petitioner

Vs

1. The State Tax Officer (ST)
   Oragadam Assessment Circle
   Varadarajapuram,
   Chennai – 600 123.

2. The Deputy Commissioner (ST)
   Zone XII, Kancheepuram. ...Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue writ of Certiorarified Mandamus calling for the records of the 1st relating to the impugned order GSTIN 33AHHPL5670RIZP/2017-2018 dated 16.12.2009 in the DRC07 reference No.ZA331219001597M dated 24.12.2019 challenging the order dated 16.12.2019 passed by the

https://www.mhc.tn.gov.in/judis

WEB COPY

respondents herein and to quash the same as illegal and arbitrary and devoid of merit and consequentially direct the respondents herein to restore the petitioner's bank transactions which was freezed on 02.09.2022 so as to enable the petitioner bank operation.

For Petitioner : Mr.R.Sivakumar

For Respondents : Mr.TNC Kaushik, AGP

ORDER

The writ petitioner is before this Court against the impugned assessment order dated 16.12.2019 for the assessment year 2017-2018 under the provisions of the respective GST enactment of the year 2017.

2. The impugned order has been passed by the first respondent, who is the State Authority to whom the petitioner has been assigned for the purpose of assessment. The respondents informed that the entire amount has been recovered from the petitioner with interest and penalty. A reading of the impugned order indicates that the petitioner has received the notices dated 07.03.2019, 21.09.2019 and Form GST DRC-01 dated 15.11.2019. The petitioner, however, has not replied to the

https://www.mhc.tn.gov.in/judis

WEB COPY

same and has thus suffered from the impugned order. Although the petitioner has made several submissions on the merits, this Court has consistently held in similar cases to set aside the assessment order and to remit the case back to the respondents to pass fresh orders subject to the petitioner to deposit 25% of the disputed tax. It is not clear whether the aforesaid sum of Rs.2,69,253/- has been recovered or not, although the petitioner has made submission to that effect.

3. Be that as it may, this Court is inclined to remit the case back to the respondents for fresh consideration subject to the condition that the petitioner remits 25% of the aforesaid amount of Rs.2,69,153/-, if the aforesaid amount has not already been recovered from the petitioner. The respondents shall pass a fresh order after affording opportunity to the petitioner on merits and in accordance with law within a period of 30 days from the date of receipt of a copy of this order, and the petitioner shall co-operate with the respondents by filing the reply.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN,J.

drl

4. With the above direction, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.01.2025

Index: Yes/ No
Internet : Yes/No

drl

To

1. The State Tax Officer (ST)
   Oragadam Assessment Circle
   Varadarajapuram,
   Chennai – 600 123.

2. The Deputy Commissioner (ST)
   Zone XII, Kancheepuram.

W.P.No.31409 of 2022
and WMP.Nos.30860 & 30861 of 2022

https://www.mhc.tn.gov.in/judis