BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6447 of 2025
and
W.M.P.(MD)Nos.4731 and 4732 of 2025

Tvl. Multitask Computer Services,
Represented by its Proprietor T.Muthukumar,
No. C-102/1, Fifth Cross West,
Thillai Nagar, Trichy - 620 018. ... Petitioner

-vs-

1.The State Tax Officer,
Woraiyur Assessment Circle, Trichy.

2.State Tax Officer,
Audit Unit - 2, Trichy Division.

3.The Assistant Commissioner (ST),
Woraiyur Assessment Circle, Trichy. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the order of the first respondent, dated 28.01.2025 with Ref.No.GSTIN - 33ANKPM4467G1ZU/2019-20 and quash the same.

For Petitioner	:	Mr.J.Adithya Reddy
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the first respondent, dated 28.01.2025, for the Assessment Year 2019-2020.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel for the petitioner submits that the order dated 24.08.2024, issued by the third respondent, is in clear violation of Section 6(2)(b) of the GST Act, which stipulates that "where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter." In the present case, multiple show cause notices were already issued by the respondents 2 and 3, but those notices were subsequently dropped after the petitioner provided the necessary clarifications. Therefore, the initiation of new proceedings based on the same subject matter, is not only illegal but also an abuse of the statutory power conferred upon the authorities.

4. The learned Government Advocate for the respondents submits that the proceedings initiated by the respondents 1 and 3 are valid, as they do not fall within the prohibition laid in Section 6(2)(b) of the GST Act. The learned Government Advocate submits that the earlier proceedings initiated by the respondents 2 and 3 were dropped due to the clarifications provided by the petitioner, but this does not preclude the initiation of fresh proceedings, if new facts or reasons justify such actions.

5. The learned Government Advocate further submits that the issue raised by the petitioner regarding the issuance of show cause notices for the same period is not relevant in the present case, as the circumstances or the legal basis for the initiation of fresh proceedings may differ. Therefore, the learned Government Advocate submits that the action taken by the first respondent is well within the jurisdiction of the authorities and that the challenge to the impugned order is unwarranted.

6. Heard both sides.

7. After hearing the submissions of both parties, this Court is of the view that the multiple show cause notices already issued by the respondents 2 and 3 were subsequently dropped after the petitioner provided the necessary clarifications and hence, the initiation of new proceedings based on the same subject matter, is illegal. Therefore, the impugned order of the first respondent, dated 28.01.2025, is set aside and the matter is remanded back to the first respondent for fresh consideration, directing the first respondent to consider the case of the petitioner on its merits and pass appropriate orders in accordance with law, after giving due opportunity to the petitioner, within a period of two months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the first respondent to consider the same on its own merits.

8. Accordingly, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

11.03.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

1.The State Tax Officer,
Woraiyur Assessment Circle, Trichy.

2.State Tax Officer,
Audit Unit - 2, Trichy Division.

3.The Assistant Commissioner (ST),
Woraiyur Assessment Circle, Trichy.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.6447 of 2025

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