BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16183 of 2025
and
W.M.P.(MD) Nos.12257 & 12259 of 2025

Crown Metal Scraps,
rep. by its Managing Partner N.Dinesh Raj. ... Petitioner

Vs

1. The Deputy State Tax Officer - 2,
Karur - 2 Assessment Circle,
Karur.

2. The Assistant Commissioner (ST),
Karur- 2 Assessment Circle,
1st Floor, Commercial Tax Building,
North Pradhakashanam Road,
Karur 639 001.

3. The Branch Manager,
HDFC Bank Ltd.,
No. 12, West Car Street,
Thiruchencodu,
Namakkal. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari call for the records relating to the order passed by the first respondent made in 33AANFC9639A1ZH/2019-2020, dated 27.08.2024 and the consequential order, dated 20.02.2025 made in GSTIN 33AANFC9639A1ZH along with FORM GST DRC - 13 under rules 145(1) r/w sec 79(1)(c) of the TNGST Act 2017 passed by the second respondent and quash the same as illegal, arbitrary and against law.

For petitioner : Mr.P.Pandiarajan

For respondents :Mr.R.Suresh Kumar
Additional Government Pleader for R1 & R2

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ORDER

This Writ Petition is disposed of at the time of admission, after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents 1 and 2 and after dispensing with the notice to the third respondent.

2. The petitioner is before this Court against the impugned order, dated 27.08.2024 passed for the tax period 2019-20.

3. It is specific case of the petitioner that for the identical period, earlier an order was passed on 04.10.2023 in GST DRC 05 under Section 74 of the TNGST Act, 2017. Hence, the impugned order has resulted in *double jeo pardi* and therefore, liable be to quashed.

4. It is noticed that Form GST DRC 05 is issued under Rule 142(3) of the respective Rules for intimation of conclusion of proceedings. The order that has to be passed in pursuant to the Show Cause Notice in DRC 01 is normally in GST DRC 07.

5. It appears to be the same mistake in the order that was passed earlier on 04.10.2023 in GST DRC 05. In any event, the fact of the matter is that the impugned order has been passed on 27.08.2024, without the petitioner participating in the adjudication proceedings initiated *vide* DRC 01, dated 20.12.2023.

6. It appears to be some overlap which needs to be looked into. Hence, the

above impugned orders are quashed and the case is remitted back to the first respondent to pass fresh orders on merit and in accordance with law within a period of 30 days from the date of receipt of a copy of this order.

7. It is open for the petitioner to substantiate his case. It is also mandatory for the respondents 1 and 2 to substantiate as to why the orders have been passed in respect of the same period.

8. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

16.06.2025

Index : Yes / No
Internet : Yes / No
apd
To
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C.SARAVANAN, J.

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