

WP Nos.36163 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.12.2023

CORAM:

THE HON'BLE MR. JUSTICE KRISHNAN RAMASAMY

W.P No.36163 of 2023

and

W.M.P.Nos.36129 of 2023

HDFC Sales Private Limited,
Rep by its Authorised Signatory,
Mr.K.Sureshkumar,
1st Floor, Vikram,
West Sivan Kovil Street, Vadapalani,
Chennai 600 026, Tamil Nadu.

....Petitioner

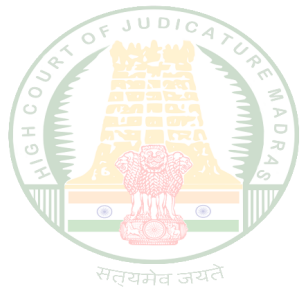
vs.

The Assistant Commissioner (ST)(FAC),
Vadapalani Assessment Circle,
No.1, PAPJM Annexe Building,
Greens Road, Chennai 600 006.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records relating to the impugned notice in Form GST DRC 01 bearing Ref No.ZD3309230881193 dated 14.09.2023 issued by the 1st respondent and quash the same.



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WEB COPY

For Petitioner : Mr.Raghavan Ramabadran

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned notice dated 14.09.2023 issued by the respondent.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the impugned notice dated 14.09.2023 has been issued over-lapping the notice dated 29.08.2023 and the said impugned notice was not even signed by the respondent. Further, he would contend that earlier at the time of issuance of notice dated 29.08.2023, the summary notice was issued by one officer and the detailed notice was issued by another officer, whereas, while issuing the impugned notice dated 14.09.2023, the respondent had issued only the summary notice and no detailed notice



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has been issued to the petitioner. He had also raised the issue of jurisdiction with regard to the issuance of the said notice. Hence, the present writ petition.

4. The learned counsel for the respondent requests this Court that all the issues raised by the petitioner may be consider by the respondent, in which case, appropriate orders will be passed by them after providing sufficient opportunity of personal hearing to the petitioner.

5. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.

6. In the present case, the grievance of the petitioner is that the DRC-01 notice was issued by the respondent twice on 29.08.2023 and 14.09.2023 and the same are overlapping. Further, the issue of jurisdiction has also been raised by the petitioner.

7. Considering the above submissions, at this stage, this Court



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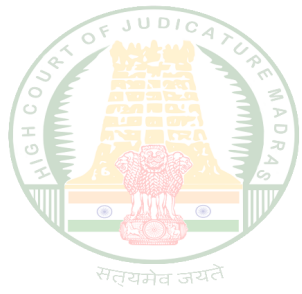
is not inclined to interfere with the show cause notice issued by the respondent. Hence, this Court is of the view that it would be appropriate for the petitioner to approach and raise all their grievances before the respondent. Accordingly, all the grievances raised by the petitioner shall be considered by the respondent in accordance with law.

8. Further, it is informed that the last date to pass the final order is on 31.12.2023, in such case, this Court is inclined to pass the following orders:

i) The respondent is directed to issue the detailed show cause notice to the petitioner by tomorrow (23.12.2023).

ii) Thereafter, the petitioner is directed to file the reply on or before 27.12.2023.

iii) After the filing of reply, the respondent is directed to fix the hearing date and pass orders in accordance with law on or before 29.12.2023. While deciding the matter, the respondent is directed to decide the issue of overlapping of show cause notices dated 29.08.2023 and 14.09.2023 and also the issue of jurisdiction and thereafter, pass a comprehensive order clubbing both the show cause notices.



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9. With the above directions, this writ petition is disposed of.

No cost. Consequently the connected miscellaneous petition is also closed.

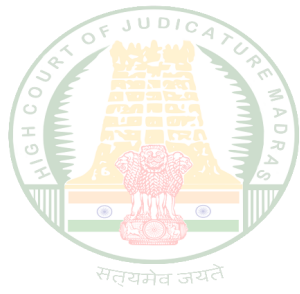
22.12.2023

Index: Yes/No
Speaking/Non-Speaking Order
Neutral Citation: Yes/No.
nsa

Note: Issue order copy on 22.12.2023

To

The Assistant Commissioner (ST)(FAC),
Vadapalani Assessment Circle,
No.1, PAPJM Annexe Building,
Greens Road, Chennai 600 006.



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KRISHNAN RAMASAMY, J.

nsa

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