



W.P.No.11337 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 30.04.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.11337 of 2024**  
**and W.M.P.Nos.12431 & 12432 of 2024**

M/s.Pithamber Distributors  
Rep. by its Prop; Mr.P.Goutham Kumar,  
No.41, Srinivasa Iyer Street,  
Chennai 600 001.

... Petitioner

-vs-

The Assistant Commissioner (ST)  
Mannady Assessment Circle,  
Integrated Commercial Taxes Building  
No.32, Elephant Gate Bridge Road,  
Chennai 600 003.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records relating to the Order in GSTIN/33AARPG0334J1ZV/2017-18 dated 31.12.2023 (Reference No: ZD331223292383J) passed by the

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respondent and quash the same as violative or principles of natural justice as proper opportunity was not given, contrary to law and unsustainable.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

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### ORDER

An order dated 31.12.2023 is challenged in this writ petition. Proceedings were initiated against the petitioner by issuing show cause notice dated 31.12.2023. The impugned order was also issued on the same date.

2. Learned counsel for the petitioner submits that the facts speaks for themselves and that both the show cause notice and the impugned order were issued on the same date. He further submits



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that the show cause notice was issued in breach of sub-section (2) of Section 73 of the applicable GST enactments.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent.

4. On examining the documents placed on record, the contention of learned counsel for the petitioner that a reasonable opportunity was not provided is liable to be accepted. Since both the show cause notice and impugned order were issued on the same date, the impugned order is unsustainable.

5. Consequently, impugned order dated 31.12.2023 is set aside by leaving it open to the respondent to initiate proceedings in accordance with law.



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**WEB COPY** 6. W.P.No.11337 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.12431 and 12432 of 2024 are closed.

**30.04.2024**

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

**To**

The Assistant Commissioner (ST)  
Mannady Assessment Circle,  
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**SENTHILKUMAR RAMAMOORTHY,J**

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