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W.P.Nos.20435 and 20440 of 2023

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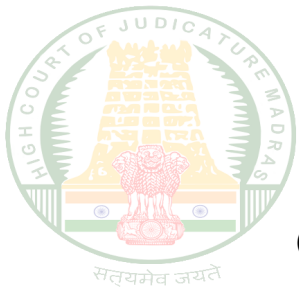
and

W.M.P.Nos.19823 and 19829 of 2023

C.SARAVANAN, J.

Mr.C.Harsharaj, learned Additional Government Pleader and Mrs.E.Ranganayaki, learned Special Government Pleader takes notice on behalf of the respondents.

2.The petitioner as an assessee under the respective GST enactment was served with the audit notice dated 12.09.2022 for the Assessment Years 2017-2018 to 2019-2020. About 18 defects were pointed out in the said notice. The petitioner appears to have replied to the aforesaid audit notice by three separate replies dated 03.01.2023, 03.03.2023 and 09.06.2023. Meanwhile, the petitioner had also been issued with a show cause notice under Section 73 of the respective GST enactment on 08.11.2022, which has now culminated in the impugned order whereby the petitioner has been asked to pay a sum of Rs.102,20,70,524/- towards CGST and TNGST payable by the petitioner (51,10,35,262/- each). The petitioner challenges the impugned order dated 12.06.2023 on the following grounds:



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(i) Reply dated 09.06.2023 to Audit dated 12.09.2022 has not been

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(ii) on the date when the impugned order was passed the respondents have also issued a notice under Section 70A by treating the entire amount of arrears of recovery of amount without giving the petitioner an opportunity for hearing and more importantly the demand has been confirmed for the aforesaid amount of Rs.102,20,70,524/- without proper discussion.

(iii) Although the show cause notice dated 08.11.2022 was confined only to Rs.3,66,27,988/- (1,83,13,999 each) on seven different issues in the audit report dated 12.09.2022, there is discussion.

3. Prima facie, it appears that the impugned order passed by the respondent on 12.06.2023 was in gross violation of principles of natural justice, as the petitioner has been mulct with tax liability on the amount that was not stipulated in the show cause notice dated 08.11.2022. There shall be an order of interim stay for a period of four weeks. Respondent shall file counter by then.



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4.List these cases after four weeks.

10.07.2023
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10.07.2023