



W.P.(MD) No.5948 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.5948 of 2023

and

W.M.P.(MD) Nos.5530 and 5531 of 2023

Tvl. JR Prince Mall (OPC) Private Limited,
Rep., by its Director Mrs.Prathima,
23/1, Gandhi Veethi,
Sivagangai District, Tamil Nadu.

.. Petitioner

Vs.

The Deputy Commercial Tax Officer,
Sivagangai.

.. Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned Best of Judgment assessment proceedings of the Respondent in Form GST ASMT-13 and Form GST DRC-07 Reference Number: ZD331022015834X, Financial year: 2022-2023, dated 14.10.2022 and quash the same as the same is passed by grossly violating the Principles of Natural Justice and also passed by violating the statutory provisions of the TNGST/CGST Act, 2017.



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For Petitioner : Mr.K.Srinivasan

For Respondent : Mr.J.John Rajadurai
Government Advocate

ORDER

This writ petition has been filed for the following relief:

“For issue of a Writ of Certiorari, calling for the records pertaining to the impugned Best of Judgment assessment proceedings of the Respondent in Form GST ASMT-13 and Form GST DRC-07 Reference Number: ZD331022015834X, Financial year: 2022-2023, dated 14.10.2022 and quash the same as the same is passed by grossly violating the Principles of Natural Justice and also passed by violating the statutory provisions of the TNGST/CGST Act, 2017.”

2. A notification in Notification No.06/2023-Central Tax is brought to the notice of this Court, whereby it has been decided that all the orders of best Judgement Assessment (Section 62) passed against the assessee will be withdrawn, if the assessee files the GST Return with applicable interest and late fee on or before 30th June, 2023.



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3. It is the contention of the petitioner that even before the filing of the writ petition, the amounts have been paid.

4. In the light of Notification No.06/2022 and considering the fact that the petitioner has paid the amounts, this Writ Petition is disposed of. However, the petitioner shall file necessary application to the authority concerned, who shall consider it in the light of the said notification and pass orders within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

05.04.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Deputy Commercial Tax Officer,
Sivagangai.



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P.T.ASHA, J.

abr

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