



W.P.(MD) No.6603 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.04.2023

CORAM

THE HONOURABLE Ms.JUSTICE P.T.ASHA

**W.P.(MD) No.6603 of 2023
and
W.M.P.(MD) Nos.6264 and 6265 of 2023**

M/S.J.K.Engineering and Electro Platers,
represented by its Proprietrix Natarajan Bharathi,
3/317, Fourway Track, Tharanganendal,
Aviyoor (PO),
Kariapatti, Virudhunagar 626 106.

... Petitioner

/vs./

The Assistant Commissioner (ST)-II,
Virudhunagar II Assessment Circle,
Commercial Taxes Buildings,
Virudhunagar.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in Order No.221605221138679 dated 04.07.2022 in GSTIN 33ALDPB3684K1Z6 and Case ID No.GSTIN 33ALDPB3684K1Z6/2017-18 dated 30.06.2022 and to quash the same as illegal, arbitrary and in violation of the principles of natural



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justice, without jurisdiction and clear violation of Section 140(1) of the Tamilnadu Goods and Services Tax Act 2017.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.A.Sivanupandian
Government Advocate

ORDER

In an identical case in W.P.(MD).No.15924 of 2021, this Court by order dated 06.09.2021 had passed the following order:-

“11.Accordingly, this Writ Petition is disposed of, with the following direction.

“that the impugned order is quashed and the matter is remanded to the respondent/Assessment Officer for reconsidering the same. While reconsidering the same, the reply submitted by the petitioner with documents dated 08.10.2020 as well as 14.10.2020, shall be taken into account and in this regard, if any personal hearing is required, the same can also be provided to the petitioner and after providing these opportunities, it is open to the respondent to proceed further and pass final orders of assessment as early as possible.””



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2.The facts and the findings in the aforesaid case are applicable to the present case in hand. Hence, the Writ Petition is disposed of in the foregoing lines. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Speaking : Yes / No
NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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18.04.2023

To

The Assistant Commissioner (ST)-II,
Virudhunagar II Assessment Circle,
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P.T.ASHA, J.

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