BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.08.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).Nos.20614 and 20615 of 2023
and
W.M.P.(MD).Nos.17031 and 17036 of 2023

W.P.(MD).No.20614 of 2023:

Tvl.K.Kumar Raja Projects Private Limited,
Represented by its Director,
Kurminaidu Shrikanth ... Petitioner

Vs.

The State Tax Officer, (GST),
Nanguneri,
Tirunelveli District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned assessment order on the file of respondent vide GSTIN: 33AABCK5644G1ZQ/2019-20, dated 03.02.2023 and quash the same as illegal and devoid of merits and direct the respondent to re-do the assessment for the year 2019-20 after providing reasonable opportunity to the petitioner.

W.P.(MD).No.20615 of 2023:

Tvl.K.Kumar Raja Projects Private Limited,
Represented by its Director,
Kurminaidu Shrikanth ... Petitioner

Vs.

The State Tax Officer, (GST),
Nanguneri,
Tirunelveli District. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned assessment order on the file of respondent vide GSTIN: 33AABCK5644G1ZQ/2018-19, dated 03.02.2023 and quash the same as illegal and devoid of merits and direct the respondent to re-do the assessment for the year 2018-19 after providing reasonable opportunity to the petitioner.

(In Both Writ Petitions):

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.A.K.Manikkam,
Special Government Pleader.

COMMON ORDER

The Writ Petitions are filed to quash the order dated 03.02.2023 and direct the respondent to re-do the assessment for the assessment years 2019-20 and 2018-2019 after providing reasonable opportunity to the petitioner.

2. It is an admitted fact that in W.P.(MD).No.20164 of 2023, the estimated turnover is Rs.1,75,85,028/-. However, as per return, the taxable turnover is Rs.1,66,00,941/-. There is a mismatch of Rs.9,84,087/-. Likewise, in W.P.(MD). No.20165 of 2023, the estimated turnover is Rs.84,80,000/- and the taxable turnover is Rs.2,34,70,767/-. The mismatch of turnover is Rs.1,49,90,767/-. In order to explain the same, the respondent issued notice and the petitioner has not availed the said opportunity. The respondent has issued the notice in the web portal, which the petitioner inadvertently missed the same. Therefore, there is violation of principles of natural justice. Therefore, the petitioner is entitled to one more opportunity.

3. Therefore, the assessment orders are set aside. The respondent shall grant one more opportunity to the petitioner to explain the case and also grant personal hearing, thereafter pass speaking order. The said exercise shall be completed within a period of eight (8) weeks from the date of receipt of a copy of this order.

4. In view of the above, the Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

24.08.2023

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

To

The State Tax Officer, (GST),
Nanguneri,
Tirunelveli District.

S.SRIMATHY, J.

Nsr

W.P.(MD).Nos.20614 and 20615 of 2023

24.08.2023