BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

W.P.(MD)No.21439 of 2023
and
W.M.P.(MD).Nos.17839 & 17840 of 2023

Tvl. Murugan Steels,
Rep. by its Proprietor K.Thirumurugan,
No.662A, Madurai Road,
Theni,
Theni District - 625 531.

... Petitioner

vs.

The Assitant Commissioner (CT),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the impugned assessment order, on the file of respondent vide GSTIN: 33ADAPT7506R1Z1/2017-18, dated 16.03.2023 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Raja Karthikeyan

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

O R D E R

This Writ Petition is filed for Writ of Certiorari, to quash the impugned order dated 16.03.2023.

2. The respondent has passed an order by taking the profit and loss account for the year under 31.03.2018. However, there is discrepancy in the profit and loss account statement and the assessment order. For example, in the profit and loss account statement for the year ended 31.03.2017 is shown as Rs.7,97,430, then the opening stock from 01.04.2017 should be Rs.7,97,430 only. But the respondents have taken the opening stock as on 01.04.2017 as Rs.29,49,459 and the same is erroneous. Within one day, there cannot be steep increase in the stock. Moreover, the petitioner had inadvertently missed the show cause notice and personal hearing notice which was uploaded in web portal. Had the petitioner

availed the opportunity the present impugned assessment order would not have been passed. Therefore, this Court is of the considered opinion that there is an error in the assessment and the order is passed violating the principles of natural justice, hence the impugned order is liable to be quashed and accordingly quashed.

3. The petitioner is directed to submit his explanation within a period of two (2) weeks from the date of receipt of a copy of this order. The respondent shall grant personal hearing and pass an order within a period of eight weeks (8) therefrom.

4. With these observations and directions, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

04.09.2023

Index : Yes / No
Internet : Yes
NCC : Yes / No
Sml/Tmg

To

The Assitant Commissioner (CT),
Theni-I Assessment Circle,
Commercial Taxes Department,
Theni.

S.SRIMATHY, J

Sml/Tmg

W.P.(MD)No.21439 of 2023

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