BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.21982 of 2023
and
W.M.P.(MD).No.18322 of 2023

Boopathy ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Karur-4,
Assessment Circle. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the respondent proceedings in GSTIN: 33DUOPB0774H1ZO/2020-21 dated 27.04.2023 and quash the same being illegal, invalid, without Jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.M.P.Rajavelayutham

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader.

ORDER

This Writ Petition is filed for Certiorari, challenging the assessment order dated 27.04.2023.

2. It is seen from the assessment order that the respondents have issued notice to the petitioner. There is a specific finding in the assessment order that the petitioner has not submitted any reply. The contention of the respondent is that without submitting any reply, the petitioner is not claimed to quash the impugned order.

3. On perusing the assessment order, it is seen that huge tax to the tune of Rs.1,41,93,694/- is imposed and hence the petitioner deserves one more opportunity. But the petitioner has not submitted any reply to the notice. Therefore, in order to balance both sides, this Court is inclined to pass the following order:

i. This Court is inclined to impose cost on the petitioner for not submitting reply. Hence, the petitioner is directed to pay Rs.2,000/- (Rupees Two Thousand only) as cost to Siddha attached to Madurai Bench of Madras High Court.

ii. The petitioner is directed to remit Rs.10,00,000/- (Rupees Ten Lakhs Only) for the assessed tax amount of Rs.1,41,93,694/- and the said amount shall be paid in two instalments, the first instalment shall be paid within a period of four (4) weeks from the date of receipt of a copy of this order and the next instalment shall be paid within a period of four (4) weeks therefrom.

iii. Along with the first instalment, the petitioner is directed to submit reply to the notice.

iv. The impugned order is quashed. Thereafter, the respondents shall redo the assessment by granting one more opportunity to the petitioner. The petitioner without taking further adjournment shall cooperate in the hearing. The respondents shall pass orders within a period of five (5) months from the date of payment of the second installment.

4. With the above directions, this Writ Petition is allowed with costs. Consequently, connected miscellaneous petition is closed.

11.09.2023

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

To

The Deputy State Tax Officer-2,
Karur-4,
Assessment Circle.

S.SRIMATHY, J.

Sml/Nsr

W.P.(MD).No.21982 of 2023

11.09.2023