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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.22612 of 2023

and

W.M.P(MD)Nos.18848 & 18850 of 2023

Tvl.Brilliant Plasters,

Represented by its Owner D.S.Selvaraj

... Petitioner

Vs

The Assistant Commissioner, (ST),
Tuticorin -II Assessment Circle,
Tuticorin.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned Assessment order on the file of the respondent, vide GSTIN 33AAPFB1231M1ZJ/2018-2019, dated 09.02.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-2019.



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For Petitioner : Mr.Raja Karthikeyan
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition has been filed for Writ of Certiorarified Mandamus, to quash the impugned Assessment order, dated 09.02.2023 and also seeking direction to the respondent to redo the assessment proceedings for the year 2018-2019.

2. Heard Mr.Raja Karthikeyan, the Learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, the Learned Additional Government Pleader appearing for the respondent. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. Admittedly, the petitioner has not submitted any reply. The respondent has issued notice through E-Mail and the petitioner has not noticed the E-Mail.



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4. Considering the facts of this case, the respondent is directed to provide one more opportunity to the petitioner. The petitioner is directed to pay 10% of the total Assessment amount of Rs.3,04,760/-. The Assessment Officer is directed to redo the Assessment proceedings, after giving adequate opportunity to the petitioner, within a period of three months, from the date of receipt of a copy of the order.

5. With the above terms, this Writ Petition is allowed. No Costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

15.09.2023

Internet : Yes

NCC : Yes / No

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To

The Assistant Commissioner, (ST),
Tuticorin -II Assessment Circle,
Tuticorin.



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S.SRIMATHY, J

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