



W.P.(MD).No.22940 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 21.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.22940 of 2023
and
W.M.P.(MD).No.19152 of 2023**

Tvl.ABI & Co.,
Represented by its Proprietor,
S.D.Ponseelan

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner,
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner,
Tuticorin – II Assessment Circle,
Commercial Taxes Office,
282-A, Beach Road,
Thoothukudi – 628 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order of the second respondent in GSTIN: 33AEXPP0826Q1ZP (Tax Period: 2018-2019) dated 01.12.2022 and quash the same.



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For Petitioner : Mr.B.Rooban

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

ORDER

This Writ Petition is filed challenging the assessment order for the assessment period 2018-2019.

2. The petitioner concern is registered under GST. Due to outbreak of Covid-19 pandemic, the petitioner could not continue his business. Hence, he started filing nil returns. For the period 2018-2019, the respondents have assessed the tax and the petitioner is paying the same. However, in the enquiry proceedings, the petitioner did not avail the opportunity. Due to ill health, he was not able to attend the enquiry proceedings.

3. Therefore, in order to granted one more opportunity this Court is inclined to quash the assessment order and accordingly the impugned order is quashed. The petitioner is entitled to one more opportunity. The respondents are directed to grant one more opportunity to the petitioner. The petitioner shall not take any adjournment and attend the enquiry without fail. Based on the



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objections and enquiry the respondents shall pass orders. The said exercise shall be completed within a period of three (3) months from the date of receipt of a copy of this order.

4. In view of the above, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.09.2023

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

To

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S.SRIMATHY, J.

Nsr

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