



W.P.(MD)No.23391 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.23391 of 2023
and
W.M.P(MD)No.19592 of 2023

Tvl. Sri Kalyani Spares and Bearings,
Represented by its Proprietor P.Balakrishnan,
205, Nethaji Road, Madurai.

... Petitioner

- Vs. -

The Assistant Commissioner (ST)(FAC),
Nethaji Road Assessment Circle,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records in impugned order in Ref.No. ZD330823132920N GSTIN 33AFJPB8289C1ZJ/2022-23 dated 23.08.2023 issued by the respondent and quash the same as illegal, arbitrary and direct the respondent to pass an order afresh after furnishing copies of relied upon documents to the petitioner and hear them within such time as may be directed by this Court.



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For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition is filed for Writ of Certiorarified Mandamus to quash the impugned order, dated 23.08.2023 and consequential direction to the respondent to furnish copies of the relied documents and thereafter pass a fresh Assessment order.

2. Heard Mr.S.Karunakar, the Learned counsel appearing for the Petitioner, Mr.R.Sureshkumar, the Learned Additional Government Pleader appearing for the respondent and perused the material documents available on record. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. The contention of the petitioner is that the respondent has relied on stock variations. However, the respondent has not furnished those records to the



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petitioner in order to address the issue. Therefore, this Court is inclined to quash the impugned order.

4. Accordingly, the impugned order, dated 23.08.2023, is hereby quashed. The respondent is directed to furnish the stock variation and other documents, which the respondent relied on. Thereafter, the petitioner is directed to submit a reply and on receipt of the such reply, the respondent shall pass orders, within a period of Three months from the date of receipt of a copy of the order. The petitioner shall also cooperate with the enquiry.

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

Index : Yes / No
Internet : Yes
NCC : Yes / No
ksa

26.09.2023

To
The Assistant Commissioner (ST)(FAC),
Nethaji Road Assessment Circle,
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S.SRIMATHY, J

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**Order made in
W.P.(MD)No.23391 of 2023**

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