IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **08.11.2024**

CORAM

THE HONOURABLE Mr.JUSTICE C.SARAVANAN

WP.Nos.10597 & 10608 of 2022
and
WMP.Nos.10255 & 10263 of 2022

M/s.Hotel Southern Comforts
Represented by Mohammed Rafique
No.5, Station Road,
Meenambakkam,
Chennai-600 027.

... Petitioner in both WPs

Vs.

State Tax Officer,
Survey Cell-II, Intelligence-II
Chennai-600 006.

... Respondent in both WPs

Prayer:- Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus & Certiorari, (i) calling for the records and quashing the impugned Assessment Order bearing Ref. No:GSTIN/33AAHFH7504F1ZO/2018-19 dated 10.02.2020 passed by the respondent to pass fresh order, after granting an opportunity of personal hearing to the petitioner and quash the same; (ii) calling for the records and quashing the impugned order bearing Ref.No.33AAHFH7504F1ZO/2018-19 dated 10.01.2020 passed by the respondent respectively.

For Petitioner in both WPs	:	No Appearance
For Respondent in both WPs	:	Mr.C.Harsharaj Additonal Government Pleader

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COMMON ORDER

The learned counsel for the petitioner would submit that the petitioner has withdrawn the vakalat and taken away the files. Despite the same, there was no representation on behalf of the petitioner either in person or through a counsel.

2. It is noticed that the petitioner has challenged the impugned order dated 10.01.2020 passed for the assessment year 2018-19 for the month of February 2019 under Section 62 of TNGST Act, 2017 and the assessment order dated 10.02.2020 passed for the same assessment year for the period between April 2018 to March 2019. There appears to be a slight overlap in this period. It is not clear as to why two orders have been passed. However, it is noticed that the petitioner has also not responded to the notices, that proceeded the respective impugned orders. This Court has been taking

consistent view in similar circumstances that the assessment orders can be set aside and remitted back to the respondent subject to the petitioner depositing 25% of the disputed Tax in cash from the electronic cash register, as the writ petition was filed long after the expiry of the period of limitation prescribed under Section 107 of the TNGST Act, 2017.

3. Considering the same, the impugned orders are set aside and remitted back to the respondent to pass fresh orders on merits subject to the petitioner depositing 25% of disputed tax to the credit of the respondent-Department within a period of 30 days from the date of the receipt of a copy of this order. Subject to such compliance, the impugned orders shall stand quashed. In case, there is a failure on the part of the petitioner to comply with the same, the impugned orders shall stand revived *sine die* without further reference to this Court.

4. With the above observation, these writ petitions are disposed of. No costs. Consequently, connected WMPs are also closed.

08.11.2024

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Index: Yes/No

Speaking Order/Non Speaking Order

NCC: Yes/No.

C.SARAVANAN, J.

kmi

To
State Tax Officer,
Survey Cell-II,
Intelligence-II
Chennai-600 006.

WP.Nos.10597 & 10608 of 2022

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