BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.3912 and 3913 of 2024
and
W.M.P.(MD)Nos.3797, 3798, 3800 and 3801 of 2023

Tvl.Karthikeyan Electricals,
Rep. by its Partner,
Ananthavel Rajan,
81, Hot Water Channel Road,
Meenakshi Thoppu,
Madurai – 625 016. ... Petitioner in both the W.Ps.

Vs.

The State Tax Officer,
West Veli Street Circle,
Madurai – 625 020. ... Respondent in both the W.Ps.

Prayer in W.P.(MD)No.3912 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN : 33AASFK7490G1ZV/2018-19 dated 03-11-2023, quash the same as it is illegal and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

Prayer in W.P.(MD)No.3913 of 2024:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN : 33AASFK7490G1ZV/2020-21 dated 07-11-2023, quash the same as it is illegal and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner in both the W.Ps. : Mr.A.Satheesh Murugan

For Respondent in both the W.Ps. : Mr.J.K.Jayaselan
Government Advocate

COMMON ORDER

Although there is a request for adjournment, it is noticed that the petitioner is challenging the Assessment Orders passed by the respondent on 03.11.2023 and 07.11.2023 for the Assessment Years 2018-2019 and 2020-2021, respectively.

2. A reading of the impugned orders indicate that the petitioner has been repeatedly taking time for giving a proper reply. In the absence of proper reply, the impugned orders have been passed, confirming the demand proposed in the notice that preceded the impugned orders.

3. The petitioner seeks one more opportunity to explain the case before the respondent.

4. Having perused the impugned orders and having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, this Court is of the view that one more opportunity can be given to the petitioner to redress the grievance before the respondent subject to terms.

5. The petitioner shall deposit 25% of the disputed tax from its Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. The respective impugned orders which stand quashed are to be treated as Addendum to the show cause notice that preceded the impugned orders. It is expected that the petitioner will also give a consolidated reply together with evidences, which the petitioner seeks to rely before the respondent, within a period of 30 days from the date of receipt of a copy of this order. The respondent shall proceed to pass final orders on merits and in accordance with law, within a period of two months thereafter.

6. These Writ Petitions stand disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No **09.07.2024**
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
smn2

To

The State Tax Officer,
West Veli Street Circle,
Madurai – 625 020.

C.SARAVANAN, J.

smn2

Common order in
W.P.(MD) Nos.3912 and 3913 of 2024

09.07.2024