BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.09.2024

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD)No.5292 of 2024**
**and**
**W.M.P.(MD)Nos.5081 and 5084 of 2024**

M/s.Shasthiri Senthamarai Kannan ... Petitioner

Vs.

The Deputy Commercial Tax Officer (ST),
Karur-I Assessment Circle,
Commercial Taxes Buildings,
Karur. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33BSIPS6621N1Z8/2019-20 dated 25.05.2023 and to quash the same as illegal, arbitrary, wholly without jurisdiction and in violation of the Section 75(4) of the TNGST Act 2017 and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017 within such time as may be stipulated by this Court.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

**ORDER**

The present Writ Petition is filed challenging the order dated 25.05.2023 on the ground that order is passed in violation of principles of natural justice.

2. It is submitted by the learned counsel for the petitioner that the petitioner had provided man power supply to various private entities in and around Karur District and the petitioner was a registered tax payer under GST Act. It is stated that the petitioner had closed his business since 2021 and GSTIN registration was also cancelled for non filing of returns.

3. It is further submitted by the learned counsel for the petitioner that the respondent had issued show cause notice dated 17.02.2023 in which the respondent had referred Form GST ASMT-10 dated 01.04.2022, which was no way connected with the petitioner, instead the same relates to Tvl.Srinivasan Karthick. It was submitted that the impugned order of assessment has been passed by the respondent without application of mind.

4. At this juncture, the learned Additional Government Pleader for the respondent would submit that the respondent would re-do the entire proceedings.

5. In view thereof, the impugned order dated 25.05.2023 is set aside. The respondent is at liberty to redo the assessment in accordance with law.

6. Accordingly, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**05.09.2024**

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

**To:**

The Deputy Commercial Tax Officer (ST),
Karur-I Assessment Circle,
Commercial Taxes Buildings,
Karur.

**<u>MOHAMMED SHAFFIQ, J.</u>**

Nsr

<u>W.P.(MD)No.5292 of 2024</u>

<u>05.09.2024</u>