BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 27.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

WP(MD)No.7873 of 2024
and
WMP(MD)Nos.7163 and 7164 of 2024

Rex ... Petitioner

Vs

1.The Deputy Commissioner (GST) ST,
Office of the Deputy Commissioner (GT)(ST),
Tirunelveli Region,
Tirunelveli.

2.The Assistant Commissioner -1 (ST),
Thoothukudi -1, Assessment Circle,
Tuticorin.
... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of certiorarified mandamus calling for the records pertaining to the impugned order passed by the 2nd respondent in GSTN No.33ABRPR5026R1ZV 2018-2019 dated 04.07.2023 for the assessment year 2018-2019 under Section 73 of TNGST Act 2017 and consequential order in GSTN No.33ABRPR5026R1ZV 2018-2019 dated 06.07.2023 under Section 127 of TNGST Act 2017 and quash the same as illegal and unconstitutional and consequently forbear the respondents from in any manner recovering the arrears of sales tax from the petitioner for the tax assessment years 2018-2019.

For Petitioner : Mrs.W.Pamelin
For Respondent : Mr.Baskaran,
Nos.1,2 and 4 Additional Govt.Pleader

ORDER

The petitioner is a contractor. He has filed this writ petition as against the order of imposing penalty for not filing GST returns for the year 2018-2019.

2.The petitioner submits that the impugned order has been passed without issuing any notice to this petitioner, all the communication has been made only through web portal. This petitioner is not accustomed to this portal and therefore, he could not follow it up. According to him he has not done any business during the relevant point of time. The show cause notice was also issued without including the statements containing the details of the tax not paid.

3.The learned Additional Government Pleader submits that though the petitioner is having appeal remedy, he has approached this Court. Further the petitioner has not availed amnesty scheme provided by the government vide GSR No.250(E) dated 31.03.2023 and it is also extended by further notification No.25 of 2023, dated 17.07.2023 upto 31.08.2023. Therefore, the petitioner can submit his returns by virtue of this notification No.25 of 2023 dated 17.07.2023.

4.Considering the rival submissions made, this writ petition is disposed of with liberty to the petitioner to submit his returns as per notification dated 17.07.2023 within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently connected miscellaneous petition is closed.

27.03.2024

To

1.The Deputy Commissioner (GST) ST,
Office of the Deputy Commissioner (GT)(ST),
Tirunelveli Region,
Tirunelveli.

2.The Assistant Commissioner -1 (ST),
Thoothukudi -1, Assessment Circle,
Tuticorin.

B.PUGALENDHI, J.

dsk

WP(MD)No.7873 of 2024

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