BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **03.04.2024**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.8414 and 8415 of 2024
and
W.M.P.(MD) Nos.7638, 7639, 7622 and 7623 of 2024

Tvl.0.1919 Tenkasi Shencottai Taluk
Agricultural Co Op Society,
represented by its General Manager,
Mr.Alagusundaram,
No.442, Kannimariamman Kovil Street,
Tenkasi 627 811

... Petitioner in both W.Ps.,

/vs./

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi.

... Respondent in both W.Ps.,

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his orders in GSTIN.33AAAAO1796N1Z7/2018-2019 and GSTIN. 33AAAAO1796N1Z7/2019-2020 dated 06-07-2023 and 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 W.Ps., : Mr.A.Satheesh Murugan

For Respondent
in both W.Ps., : Mr.J.K.Jeyaselan
Government Advocate

COMMON ORDER

The petitioner has filed these writ petitions for a Certiorarified Mandamus to call for records pertaining to the impugned orders passed by the respondent in GSTIN.33AAAAO1796N1Z7/2018-2019 and GSTIN. 33AAAAO1796N1Z7/2019-2020 dated 06-07-2023, to quash the same and to direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing to the petitioner.

2.Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.J.K.Jeyaselan, learned Government Advocate for the respondent.

3.It is informed by the learned Government Advocate for the respondent that a sum of Rs.15,00,000/- was frozen in the petitioner's account and the aforesaid amount was also recovered towards part liability of the petitioner in respect of the respective impugned orders dated 06.07.2023 for the assessment years 2018-2019 and 2019-2020 respectively.

4.The submission of the learned Government Advocate for the respondent stands recorded.

5.Considering the fact that the orders have been passed before the petitioner filed a reply to the notices issued under the provisions of the respective GST enactments to the petitioner, the impugned orders passed in GSTIN. 33AAAAO1796N1Z7/2018-2019 and GSTIN.33AAAAO1796N1Z7/2019-2020 are set aside and the case is remanded back to the respondent to pass fresh orders on merits and in accordance with law. The impugned orders, which stands quashed, shall be treated as corrigendum to show cause notice issued earlier. The petitioner shall file a consolidated reply within a period of 30 days from the date of receipt of a copy of this order. The respondent shall pass fresh orders within a period of 30 days thereafter on merits and in accordance with law. It is needless to state that the petitioner shall be heard before fresh orders are passed in respect of the respective assessment years.

6.With the above directions, these Writ Petitions stand allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

03.04.2024

To

The State Tax Officer,
Tenkasi Assessment Circle,
Tenkasi.

C.SARAVANAN, J.

mm

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