



W.P.(MD) No.8704 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.8704 of 2024
and
W.M.P.(MD) Nos.7949 and 7950 of 2024**

Tvl.Quality Photo Store,
represented by its Partnership K.Balamurugan,
No.40 B, Balaram Complex,
Nethaji Road,
Madurai 625 001.

... Petitioner

/vs./

The Deputy State Tax Officer -2,
Nethaji Road Assessment Circle,
Madurai 625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33AAAFQ4931G1ZJ/2017-18 dated 30.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan



W.P.(MD) No.8704 of 2024

WEB COPY

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

ORDER

Heard Mr.Raja.Karthikeyan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2.Al though the learned counsel for the petitioner has made several submissions challenging the jurisdiction of the respondent, who passed the impugned order, a reading of the impugned order indicates that the petitioner has not filed a reply within the time stipulated to the notice that preceded the impugned order.

3.Considering the same, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders on merits. The petitioner shall however pay 10% of the disputed tax to the credit of the respondent within a period of 30 days from the date of receipt of a copy of this order. Subject to such payment, the reply of the petitioner shall be entertained and fresh orders shall be passed. In case, the petitioner fails to pay the amount, the respondent can proceed with the impugned order, as if this order has not been passed.



W.P.(MD) No.8704 of 2024

WEB COPY

4.The Writ Petition stands disposed of with the above directions. It is needless to state that the amount that is to be paid by the petitioner is without prejudice to the rights of the petitioner and in case, no case is made out, the amount shall be re-credited into the petitioner's Electronic Credit Ledger or Cash Register, as the case may be. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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To

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W.P.(MD) No.8704 of 2024

C.SARAVANAN, J.

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W.P.(MD) No.8704 of 2024

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