



W.P.(MD) No.9297 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.9297 of 2024
and
W.M.P.(MD) Nos.8469 and 8470 of 2024

M/S.Palaniyappa Store
rep.by its Proprietor,
Palaniappan Moorthy,
No.3349, South Main Street,
Pudukottai,
Pudukottai District.

... Petitioner

/vs./

The Assistant Commissioner (ST),
Pudukottai -1, Assessment Circle,
Pudukottai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to impugned order dated 09.05.2023 passed by the respondent vide proceedings GSTIN 33AAFPM9373H1ZH/2020-21 and quash the same as illegal.

For Petitioner : Mr.C.Senthil Murugan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

Heard Mr.C.Senthil Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2.The petitioner has challenged the impugned order passed by the respondent on 09.05.2023 in his proceedings bearing Ref.No.GSTIN 33AAFPM9373H1ZH/2020-21.

3.By the impugned order, the respondent has confirmed the demand proposed in the show cause notices referred to in the impugned order. It appears that the petitioner had requested time for sending reply to the notices referred to in the impugned order on 21.04.2023. Despite the same, the petitioner failed to reply and therefore, left with no other opportunity, the respondent has passed the impugned order.

4.While no fault can be found with the respondent for passing the impugned order, the Court is of the view that the petitioner may be given one opportunity, recording the submission of the learned counsel for the petitioner



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that the petitioner is willing to deposit 10% of the disputed tax.

5. Accordingly, the Writ Petition stands allowed by way of remand. The respondent is directed to pass fresh orders within a period of 60 days from the date of receipt of a copy of this order. The petitioner is directed to file a reply within a period of 30 days from the date of receipt of a copy of this order. The impugned order, which stands quashed, shall be treated as corrigendum to the notices already issued to the petitioner.

No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No

16.04.2024

Internet : Yes / No

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To

The Assistant Commissioner (ST),
Pudukottai -1, Assessment Circle,
Pudukottai.



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C.SARAVANAN, J.

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