BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.9189,9190 and 9191 of 2024
&
W.M.P.Nos.8362,8363,8364,8367,8386 and 8387 of 2024

M/s. Kumar Plantations
Rep by its Proprietor
Mr.Arumugam
No.5/241 B2, Athi Parasakthi Nagar
Thoothukudi-628005 ... Petitioner in all the cases

Vs.

The State Tax Officer
Tuticorin II Assessment Circle
Tuticorin ... Respondents in all the cases

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for records pertaining to the impugned order to call for the records pertaining to the impugned order passed by the respondent vide order Nos.GSTIN: 33AFQPA3924E1ZT/2018-2019 dated 07.07.2023, 33AFQPA3924E1ZT/2019-2020 dated 11.07.2023 and 33AFQPA3924E1ZT/2022-2023 dated 25.07.2023 and quash the same as it is illegal, unjustified, without jurisdiction and in gross violation of principles of Natural Justice.

For Petitioner : Mr.Satheesh Murugan

For Respondents : Mr.R.Suresh Kumar, AGP

COMMONORDER

These Writ Petitions are disposed of at the time of admission. *Prima facie* conformation of the demand vide impugned orders for the following Writ Petitions are without jurisdiction.

W.P.(MD).No	Assessment Order/Date of order	Assessment Year
9189 of 2024	33AFQPA3924E1ZT/ 07.07.2023	2018-2019
9190 of 2024	33AFQPA3924E1ZT/ 11.07.2023	2019-2020

The respondent had earlier issued notices to the petitioner pursuant to which the petitioner had replied and paid the disputed tax and penalty. Therefore, orders dropping the proceedings were passed 08.03.2023 for the assessment year 2018-2019 and on 29.11.2023 for the assessment year 2019-2020. Therefore, the above mentioned impugned orders passed for the assessment year 2018-2019 and 2019-2020 *prima facie* are without jurisdiction. Therefore, these orders are liable to be quashed.

3. As far as assessment year 2022-2023 is concerned, the petitioner had sought time for replying to the notice. However, the petitioner failed to file a reply in time which has now culminated in the impugned order dated 25.07.2023.

4. Learned counsel for the respondent however would submit that the case may be remitted back to the respondent to pass fresh orders on merits with liberty to the petitioner to refer to the above said order dated 29.11.2023.

5. Recording the above submission of the learned counsel for the respondent, the impugned assessment orders dated 11.07.2023 for the assessment year 2019-2020 and 07.07.2023 for the assessment year 2018-2019 are set aside and the cases remitted back to the respondent to pass fresh order in the light of order dropping the demand on 08.03.2023 and 29.11.2023.

6. Considering the fact the impugned order in W.P.(MD).No.9191

of 2024 for the assessment year 2022-2023 dated 25.07.2023 impugned in W.P.(MD).No.9191 of 2024 is also set aside and have been passed without the petitioner participating in the proceedings i.e., dated 25.07.2023 and the case is remitted back to the respondent to pass a fresh order on merits.

7. In the result, all the three Writ Petitions are allowed with a direction to the respondent to pass fresh order on merits within a period of three months. The petitioner shall cooperate with the respondent and file a reply if any within a period of 30 days from the date of receipt of this order. Consequently, connected Writ Miscellaneous Petitions are closed. No costs.

15.04.2024.

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

Copy To:

The State Tax Officer
Tuticorin II Assessment Circle
Tuticorin

C.SARAVANAN, J.

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W.P.(MD)Nos.9189,9190 and 9191 of 2024

15.04.2024.