BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.04.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.9396 of 2024
&
W.M.P.(MD).Nos.8540 and 8541 of 2024

Tvl.Annasri Containers
rep by its Proprietrix
S.Annalakshmi
No.1-316, Pallavanatham Road
Varalotti
Virudhunagar ... Petitioner

Vs.

State Tax Officer (ST)
Virudhunagar-II
Assessment Circle
Virudhunagar ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN: 33ACOPA3362M1ZK/2020-21 dated 18.07.2023 relating to the Tax period 2020-21, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and to produce documents.

For Petitioner : Mr.S.Raja Jeya Chandra Paul

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

Writ Petition is filed for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN: 33ACOPA3362M1ZK/2020-21 dated 18.07.2023 relating to the Tax period 2020-21, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections and to produce documents.

2. This Writ Petition is disposed of with the consent of the counsel for the respondent at the time of admission considering the fact that the impugned order has been passed by the respondent without a reply of the petitioner to the show cause notices issued in Form GST-01 in Form DRC-06. Petitioner also not appeared for personal hearing. The stated reason of the petitioner appears to be that the petitioner was sick and therefore was unable to attend the hearing.

3. Learned counsel for the petitioner submitted that the petitioner is

willing to deposit 10% of the disputed tax as a condition for rehearing the case afresh.

4. Having considered the submissions of the learned counsel for the petitioner and the respondent, this Writ Petition is ordered by setting aside the impugned order subject to the petitioner remitting 10% of the disputed tax within a period of 30 days form the date of receipt of a copy of this order. Impugned order which stands quashed shall be treated as corrigendum to the show cause notices already issued to the petitioner which were not noticed by the petitioner earlier. It is expected that the respondent would pass orders on merits within a period of 30 days thereafter on merits and in accordance with law after hearing the petitioner. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17.04.2024.

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

To
The State Tax Officer (ST)
Virudhunagar-II
Assessment Circle,Virudhunagar

C.SARAVANAN, J.

kpr

W.P.(MD)No.9396 of 2024

17.04.2024