BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.11648 of 2024
and
W.M.P.(MD) No.10389 of 2024

Tvl. Balaji Blue Metals,
Represented by its Partner O.Arjunan,
No.7, S.S.Colony,
Madurai – 625 010. ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Madurai Rural South 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, to call for the impugned assessment order on the file of the respondent vide 33AAEFB4978N1Z0/2017-18 dated 27.12.2023 and quash the same and direct the respondent to redo the assessment proceedings for the year 2017-18.

For petitioner : Mr.Raja.Karthikeyan

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

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ORDER

This Writ Petition is taken up for disposal at the time of admission itself, after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order dated 27.12.2023 for the assessment year 2017-18. The impugned order has preceded the notice in ASMT-10 bearing reference No.ZD3308230597255 dated 11.08.2023 and notice in DRC-01 bearing reference No.AD330923090663V dated 27.09.2023. The petitioner has not replied to the same, which has now culminated in the impugned order. The explanation that is forthcoming before the Court during hearing is that the petitioner had purchased the capital goods, on which, the petitioner had availed, but, had not included the details in the returns filed in Form GSTR-3B. Hence, there is purported violation the filing returns and perceptions that the petitioner has under reported the supplies effected by the

petitioner.

3. The learned counsel for the petitioner further submits that the petitioner may be given one opportunity to explain the facts as there is no tax liability arising out of purchase of capital goods.

4. Having considered the submission of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and recording the submission of the learned counsel for the petitioner that the petitioner is willing to deposit 10% of the disputed tax, the impugned order is quashed and the matter is remitted back to the respondent to pass fresh orders.

5. The impugned order, which stands quashed, shall be treated as addendum to the notice preceded to the impugned order. The petitioner shall file reply to the show cause notice by depositing 10% of the disputed tax within 30 days from the date of receipt of a copy of this order. The respondent shall pass fresh order on merits and in accordance with law, subject to the petitioner depositing 10% of the disputed tax, as expeditiously as possible preferably within

a period of three months thereafter.

Accordingly, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

05.06.2024

To

The Assistant Commissioner (ST)(FAC),
Madurai Rural South Assessment Circle,
Madurai – 625 020.

C.SARAVANAN, J.

apd

W.P.(MD) No.11648 of 2024

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