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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.12368 of 2024**
**and**
**W.M.P.(MD) Nos.10950 to 10951 of 2024**

Tvl.Nazvin Lubes,
Represented by its Proprietor:Johnexterloboaliassownder,
No.2/241-1, Thoothukudi Road,
Virapandianpatnam,
Thoothukudi – 628 216. ... Petitioner

Vs.

The State Tax Officer,
Thiruchendur Assessment Circle,
Thiruchendur. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33AGNPJ4180F1ZH/2017-18 dated 28.12.2023, quash the same and further direct the respondent to pass order afresh after affording an opportunity to the petitioner to file their objections with supporting document.

For petitioner : Mr.S.Raja Jeya Chandra Paul

For respondent : Mr.J.K.Jayaseelan
Government Advocate



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**ORDER**

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the respondent after dispensing with the requirement of filing counter.

2. In this Writ Petition, the petitioner is challenged the impugned order dated 28.12.2023 bearing reference No.GSTIN:33AGNPJ4180F1ZH/2017-18 passed by the respondent for the assessment year 2017-18.

3. It is the case of the petitioner that the respondent neither issued intimation in GSTR ASMT-10 nor in GST DRC 01A to the petitioner.

4. It is submitted that the petitioner also failed to appear to the notice, which was issued on 16.09.2023 in GST DRC 01 and failed to respond as the petitioner was unwell and therefore, the petitioner also failed to appear for personal hearing.

5. Having considered the facts and circumstances of the case, this Court is



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inclined to set aside the impugned order and the case is remitted back to the respondent to pass fresh orders on merits and in accordance with law subject to the petitioner depositing 10% of the disputed tax to the credit of the respondent.

6. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order. The petitioner is at liberty to file a reply to the show cause notice within a period of 30 days from the date of receipt of a copy of this order.

7. The respondent is directed to consider the same and pass orders on merits and in accordance with law within a period of three months thereafter. Needless to state, the petitioner shall be heard before passing the order.

This Writ Peititon is disposed of, with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

**12.06.2024**



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To
The State Tax Officer,
Thiruchendur Assessment Circle,
Thiruchendur.



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**C.SARAVANAN, J.**

apd

**W.P.(MD) No.12368 of 2024**

**12.06.2024**



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