BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12267 of 2024
and
W.M.P.(MD) No.10909 of 2024

Tvl.Maheswari Agencies,
Represented by its Proprietrix: R.Karthikeyan,
No.2/27, Annai Kalei Amman Illam,
Puduvayal, Karaikudi Taluk,
Sivagangai – 630 108. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
O/o. the State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur – 630 211,
Sivagangai. ... 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 GSTIN:33CHPPK5992M1ZH/2017-18 dated 14.12.2023 and quash the same and direct the respondent to re-do 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

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

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

3. The petitioner is aggrieved by the impugned order dated 14.12.2023. The petitioner has not replied to the notices that were issued to the petitioner. It appears that the petitioner has also not participated in the proceedings.

4. It is submitted by the learned counsel for the petitioner that the petitioner is a small time operator and was unaware of the notices that preceded the impugned order.

5. It is further submitted by the learned counsel for the petitioner that the petitioner was also unaware that the impugned order had been passed on 14.12.2023 and that the petitioner came to know about the same, only when the recovery proceedings are proposed to be initiated against the petitioner.

6. Although the learned counsel for the petitioner is attempting to make submissions on merits, this Court is inclined to exercise the discretion in favour of the petitioner by quashing the impugned order, subject to the petitioner depositing 10% of the disputed tax, which was confirmed vide impugned order, within a period of 30 days from the date of receipt of a copy of this order.

7. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice in DRC 01A dated 29.08.2023 that preceded the impugned order. The petitioner shall file a reply within 30 days from the date of receipt of a copy of this order along with the said deposit.

8. If any reply has been filed by the petitioner, the respondent shall endeavour to pass orders on merit and in accordance with law within a period of

two months thereafter. Needless to state, the petitioner shall also appear in person before the respondent.

This Writ Petition is disposed of, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

12.06.2024

To

The Deputy State Tax Officer – 1,
O/o. the State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur – 630 211,
Sivagangai.

C.SARAVANAN, J.

apd

W.P.(MD) No.12267 of 2024

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