BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **20.06.2024**

CORAM:

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

W.P.(MD) No.13081 of 2024
and
W.M.P.(MD) Nos.11586 and 11587 of 2024

PKM International
represented by its Proprietor
Balathandayutham ... Petitioner

/vs./

The Assistant Commissioner (ST) (FAC),
Tenkasi 627 809. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the Impugned order dated 23.02.2023 issued by the respondent and quash the same and also direct the respondent to afford a chance to reply the show cause notice dated 15.12.2022 issued by the respondent.

For Petitioner : Mr.J.Joseph Zinson

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

ORDER

This writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2.In this writ petition, the petitioner has challenged the impugned order dated 23.02.2023 passed by the respondent for the period between April 2019 and March 2020 under the provisions of the respective GST enactments.

3.It is the specific case of the petitioner that the petitioner is a small time operator and was unaware of the notices that preceded the impugned order and thus, the petitioner did not participate in the proceeding and file an appeal before the Appellate Authority in time.

4.Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this Court is inclined to rescue the petitioner by quashing the impugned order and by remitting the case back to the respondent to pass a fresh order on merits and in accordance with law, after recording the submissions of the learned counsel for the petitioner that the petitioner will deposit 10% of the disputed tax.

5.Subject to the above compliance, the impugned order shall stand quashed. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice issued under Section 73(1) in GSTIN No. 33AKKPB0282H4ZH dated 15.12.2022.

6.The petitioner shall file a final reply to the said show cause notice within a period of 30 days from the date of receipt of a copy of this order and the respondent shall thereafter pass a final order on merits and in accordance with law as expeditiously as possible, preferably within a period of 3 months. The petitioner is directed to co-operate with the respondent, failing which the respondent is at liberty to pass orders based on the available materials.

7.The Writ Petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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20.06.2024

To

The Assistant Commissioner (ST) (FAC),
Tenkasi 627 809.

C.SARAVANAN, J.

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W.P.(MD) No.13081 of 2024

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