BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12631 of 2024
and
W.M.P.(MD)Nos.11247 & 11249 of 2024

Tvl.Nellai Agencies,
Represented by its Proprietor Rajaboopathy,
No.164, Margoschis Road,
Nazareth,
Thoothukudi. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tiruchendur Assessment Circle,
Tuticorin. ... 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 pertaining to the impugned order passed by the respondent vide his order in GSTIN: 33AZVPR9673G2ZF/2017-18 dated 28.12.2023 and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the respondent to pass order in accordance with law after providing an opportunity of

Personal hearing as per the provisions of GST Act.

For petitioner : Mr.A.Satheesh Murugan

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

*****

ORDER

Heard learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. The petitioner is before this Court against the impugned order dated 28.12.2023 passed by the respondent for the assessment year 2017-18.

3. The specific case of the petitioner is that the petitioner had closed and the registration of GST was cancelled as early as on 05.09.2019. Hence, the petitioner failed to note that the notices were issued to the petitioner in GST DRC 01 dated 19.09.2023 and three personal hearing notices dated 09.10.2023, 17.10.2023 & 26.10.2023.

4. It is submitted that if the petitioner is given one opportunity, the petitioner will be able to explain the case.

5. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 10% of the disputed tax, as a condition, for re-hearing the case afresh.

6. Recording the above submissions, this Court is inclined to quash the impugned order and remit the case back to the respondent to pass fresh orders on merits and in accordance with law, subject to the petitioner depositing 10% of disputed tax within a period of 30 days from the date of receipt of a copy of this order in cash.

7. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order. The petitioner shall file its reply within stipulated time with above deposit.

8. The respondent shall endeavour to pass final order on merits and in accordance with law as expeditiously as possible preferably within three months thereafter. Needless to state, the petitioner shall be heard before passing the order.

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

14.06.2024

Index : Yes / No
Internet : Yes / No
apd

To
The Deputy State Tax Officer-1,
Tiruchendur Assessment Circle,
Tuticorin.

C.SARAVANAN, J.

apd

W.P.(MD) No.12631 of 2024

14.06.2024