BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **20.06.2024**

CORAM:

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

W.P.(MD) No.13130 of 2024
and
W.M.P.(MD) No.11634 of 2024

Tvl.Sri Valavanthal Oil Mill
rep. by Proprietor
V. Vadivel Murugan
... Petitioner

/vs./

The State Tax Officer,
West Veli Street Circle,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33ANSPV6408L1Z9/2020-21 dated 05.07.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

The writ petition has been filed challenging the impugned order dated 05.07.2023 passed by the respondent for the assessment year 2020-21.

2.The impugned order precedes issuance of notices in GST DRC 01A and GST DRC 01 and the personal hearing notices. However, the petitioner failed to respond to the same.

3.The learned counsel for the petitioner would submit that the petitioner was unaware of the show cause notice that preceded the impugned order. It is submitted that the petitioner was unaware of the passing of the impugned order also and thus, failed to participate in the proceeding before the respondent for filing the statutory appeal in time.

4.It is submitted further that the petitioner may be given one opportunity to explain the case, as the dispute arose when the whole country was under lockdown due to COVID–19 pandemic.

5.Having considered the submissions made by 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, this Court is inclined to set aside the impugned order and remit the case back to the respondent to pass a fresh order on merits and in accordance with law.

6.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 in GSTIN No.33ANSPV6408L1Z9 dated 13.02.2023.

7.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.

8.The Writ Petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

20.06.2024

Index : Yes / No
Internet : Yes / No
mm

To

The State Tax Officer,
West Veli Street Circle,
Madurai.

C.SARAVANAN, J.

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W.P.(MD) No.13130 of 2024

20.06.2024