



W.P.(MD) No.17914 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.17914 of 2024

Sundarapandian

... Petitioner

Vs.

1.The State Tax Officer-I,
Data Analytical Unit,
O/o. the Joint Commissioner (ST)(Intelligence),
Erode Division, Erode.

2.The Joint Commissioner, (ST)(Intelligence),
Trichy Division, Trichy.

3.State Tax Officer (ST)(FAC),
Kulithalai Assessment Circle,
Kulithalai, Karur.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the first respondent passed in GSTIN:33BLUPS2874N1Z3/2022-23 dated 12.02.2024 and quash the same and consequently, direct the respondents to accept the returns filed by the petitioner and drop the proceedings initiated by the first respondent under the authorization of the 2nd respondent.



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For petitioner : Mr.T.M.Madasamy

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

ORDER

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

2. The petitioner is before this Court against the impugned order dated 12.02.2024 passed by the second respondent for the assessment year 2022-23.

3. By the impugned order, the following demand has been confirmed against the petitioner apart from the penalty as detailed below:

Description	CGST payable Rs.	SGST payable Rs.	Total Payable Rs.
Tax levied for turnover suppression	334494	334494	668988
Penalty u/s.74	334494	334494	668988
Total Payable	668988	668988	1337976



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4. The specific case of the petitioner is that the impugned order has been passed in gross violation of principles of natural justice as none of the notices that preceded the impugned order has been served on the petitioner.

5. It is submitted that the petitioner came to know about the impugned order only after the second respondent had insisted the petitioner to pay the amount pursuant to the impugned order.

6. It is noticed that the petitioner has challenged the similar orders for the other assessment orders and that the orders have been passed by this Court.

7. It is noticed that the petitioner has given a reply on 15.03.2024 undertaking to pay a sum of Rs.9,61,563/-. It is also been noticed that the petitioner has challenged the same assessment order for other years in W.P. (MD)Nos.16985, 17215, 17839 & 17429 of 2024 which came to disposed off by remitting the cases back to the respondent to pass fresh orders.

8. Considering the same, the impugned orders are set aside and the case is remitted back to the respondent to pass fresh orders on merits subject to the



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petitioner depositing 10% of the disputed tax from its Electronic Cash Register of the petitioner to the credit of the respondent within a period of 30 days from the date of receipt of a copy of this order.

9. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice that preceded the impugned order.

10. It is expected that the petitioner shall file a consolidated reply within a period of 30 days from the date of receipt of a copy of this order, together with above deposit. The respondent shall pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of three months thereafter . Needless to state, the petitioner shall be heard before passing the order.

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

Index : Yes / No
Internet : Yes / No
apd

31.07.2024

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C.SARAVANAN, J.

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