BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2024

CORAM

**THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD)No.17697 of 2024**
**and**
**W.M.P.(MD)No.15181 of 2024**

Tvl. J.B. Associates,
Rep. by Proprietor Y.Prasanna Babu,
No.87, P.T. Rajan Road,
Chinna Chokkikulam,
Madurai - 625 002. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Nethaji Road Assessment Circle,
Commercial Taxes Building,
IV Floor, Dr.Thangaraj Salai,
Madurai - 625 020. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AALFJ5612J1ZC/2019-2020 dated 12.03.2024, quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

For Petitioner : Mr.Raja.Karthikeyan

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

**ORDER**

The petitioner is before this Court against the impugned order dated 12.03.2024 passed by the respondent for the Assessment Year 2019-2020.

**2**. By the impugned order, the respondent has confirmed the demand proposed in Form GST DRC - 01 dated 04.10.2023. The petitioner had failed to respond to the same.

**3**. It is the case of the petitioner that the show cause notice that preceded the impugned order was hosted in the GST common Web Portal and thus, went unnoticed. The learned counsel for the petitioner submits that the impugned order is predicated on the ground that the supplier of the petitioner on whose invoice the petitioner had availed input tax credit was non-existing. On the other hand, the learned counsel for the petitioner has produced a copy of the extract from the GST Web Portal to indicate that the Taxpayer's Registration is still subsisting and valid.

**4**. The learned Additional Government Pleader for the respondent on the other hand would submit that the Writ Petition is devoid of merits as the petitioner has failed to participate in the proceedings. It is submitted that in any event, the petitioner has an alternate remedy by way of Appeal before the Appellate Authority.

**5**. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, I am inclined to dispose of this Writ Petition by remitting the case back to the respondent to pass a fresh order. The impugned order which stands quashed in this order shall be treated as Addendum to the show cause notice issued to the petitioner. The petitioner shall file a consolidated reply within a period of 30 days from today. The respondent shall proceed to pass fresh orders on merits and in accordance with law after hearing the petitioner within a period of two months thereafter.

**6**. In fine, this Writ Petition stands disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes/ No **30.07.2024**
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
smn2

To

The Assistant Commissioner (ST),
Nethaji Road Assessment Circle,
Commercial Taxes Building,
IV Floor, Dr.Thangaraj Salai,
Madurai - 625 020.

**C.SARAVANAN, J.**

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