BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.24107 of 2024
and
W.M.P.(MD)Nos.20384 and 20386 of 2024

M.V.S.Fabricators,
Represented by its Proprietor,
Mr.M.Alagusundaram ... Petitioner

Vs.

The Deputy State Tax Officer-1,
O/o.the Assistant Commissioner (ST),
Pudukkottai-I, Assessment Circle,
TS.No.5893/3, Kattupudukulam,
Pudukkottai – 622 001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarifed Mandamus, to call for the records relating to the impugned order dated 20.02.2024 in Form GST DRC-07 vide Reference No. ZD330224116529L bearing GSTIN: 33BOFPA0174P1Z1 pertaining to FY. 2017-18 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner : Mr.R.Ilayaraja

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

The present Writ Petition is filed challenging the order dated 20.02.2024 under Section 74 of the GST Act on the premise that though the respondent authority vide DRC-01 dated 19.02.2024 called upon the petitioner to file its objection on or before 04.03.2024, the impugned order of assessment came to be passed the next date ie., 20.02.2024, even before the expiry of the time granted for filing objection. Thus, the impugned order of assessment is arbitrary, illegal and violation of principles of natural justice.

2. The learned Government Advocate for the respondent would submit that the petitioner may file its objection/reply and the same would be considered and orders would be passed afresh in accordance with law.

3. In view thereof, the impugned order dated 20.02.2024 is set aside. It is open to the petitioner to submit its objections / reply within a period of two (2) weeks from the date of receipt of a copy of this order. If any such reply is filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. If the objection / reply is not filed within the stipulated period, i.e., two weeks from the date of receipt of a copy of this order, the impugned order of assessment shall stand revived.

4. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16.10.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The Deputy State Tax Officer-1,
O/o.the Assistant Commissioner (ST),
Pudukkottai-I, Assessment Circle,
TS.No.5893/3, Kattupudukulam,
Pudukkottai – 622 001.

MOHAMMED SHAFFIQ, J.

Nsr

W.P.(MD)No.24107 of 2024

16.10.2024