BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.10.2024

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD)No.24605 of 2024**
**and**
**W.M.P.(MD)Nos.20946 and 20947 of 2024**

M/s.Kwality Steels,
Represented by its Proprietor,
V.Shanmuga Sundaram ... Petitioner

Vs.

1.The Assistant Commissioner (State Tax),
Thirumangalam Assessment Circle,
Madurai District.

2.The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Madurai. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned order passed by the second respondent vide his order in GSTIN. 33ALMPS1317B1ZH/2017-18 dated 29.12.2023 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

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

**ORDER**

The present Writ Petition is filed challenging the impugned order dated 29.12.2023 on the limited ground that the impugned order has been passed even before the time granted for filing its reply had expired.

2. It is submitted by the learned counsel for the petitioner that the second respondent vide his proceedings dated 29.12.2023, had granted time to the petitioner to submit its reply upto 30.12.2023. However, on the very same date on which the notice was issued, the impugned order came to be passed ie., on 29.12.2023. Thus, the impugned proceedings is clearly arbitrary and made in gross violation of principles of natural justice.

3. It is submitted by the learned Additional Government Pleader for the respondents that the respondents would redo the assessment afresh. The

petitioner would treat the impugned order of assessment as show cause notice and submit its objection along with the documents, if any, within a period stipulated by this Court. The same is acceded to by the learned counsel for the petitioner.

4. In view thereof, the impugned order is set aside and the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of two (2) weeks from the date of receipt of a copy of this order along with supporting documents/material. If any such objections are 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 objections are 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.

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

**19.10.2024**

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

**To:**

1.The Assistant Commissioner (State Tax),
Thirumangalam Assessment Circle,
Madurai District.

2.The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Madurai.

**MOHAMMED SHAFFIQ, J.**

Nsr

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