BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.30276 of 2023
and
W.M.P.(MD) Nos.26090 & 26091 of 2023

Tvl.Gopinathan Construction,
Rep. by Proprietor by
Gopinathan Ponramu,
No.182/W, South Street,
Rasingapuram,
Bodinayakanur - 625 528,
Theni District. ... Petitioner

Vs.

The Deputy Tax Officer-II,
Bodinayakanur, Theni District. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the impugned Assessment Order on the file of the respondent *vide* GSTIN: 33BIYPP3212Q1ZK/2019-20, dated 28.04.2023 and quashing the same as illegal and devoid of merits.

For Petitioner : Mr.Raja.Karthikeyan

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

O R D E R

This Writ Petition is disposed of after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, without expressing any opinion on merits.

2. This Writ Petition has been filed by the petitioner against the impugned Assessment Order dated 28.04.2023 passed by the respondent for the Assessment Year 2019-2020.

3. Before the impugned Assessment Order was passed, the Notice in Form ASMT-10 dated 03.03.2022, Show Cause Notice in Form GST DRC-01A dated 11.14.2022, Show Cause Notice in Form GST DRC-01 dated 17.11.2022 and the Personal Hearing Notice dated 24.02.2023 were issued.

4. It is submitted that the petitioner has neither replied to any of the above Notices nor appeared for personal hearing as the petitioner was unaware of the said Notices. It is further submitted that the petitioner was also unaware of the impugned Assessment Orders which came to the

knowledge of the petitioner only after the Department has sought to recover the amount from the petitioner.

5. Although the learned counsel for the petitioner would submit that there are several issues which are subject matter of the aforesaid proceedings and that there are no grounds to sustain the impugned Assessment Order, I am of the view that this Writ Petition can be disposed of by giving liberty to the petitioner to participate in the proceedings afresh.

6. Therefore, the impugned Assessment Order is set aide and the case is remitted back to the respondent to re-consider the issue afresh subject to the petitioner filing reply to the Show Cause Notices that preceded the impugned Assessment Order together with pre-deposit of 20% of the disputed tax from the Cash Credit Ledger, within a period of 30 days from the date of receipt of a copy of this order.

7. The impugned Assessment Order which stands set aside in this order shall be treated as addendum to the Show Cause Notices issued to the petitioner.

8. All the issues are left open for the petitioner to canvass before the respondent.

9. Accordingly, this Writ Petition is disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.06.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

JEN

Copy To:

The Deputy Tax Officer-II,
Bodinayakanur,
Theni District.

C.SARAVANAN, J.

JEN

W.P.(MD) No.30276 of 2023
and
W.M.P.(MD) Nos.26090 & 26091 of 2023

25.06.2024