



WEB COPY



W.P. No.1782 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1782 of 2025

and

W.M.P. Nos.2031 and 2033 of 2025

M/s.Sri Velavan Ginning Factory,
Represented by Mr.N.Alagappan,
Partner,

... Petitioner

Vs.

1.The State Tax Officer (ST),
Edapaddy Assessment Circle,
Vellandivalasu, Edapaddy,
Salem.

2.The State Tax Officer (ST),
Sankari assessment Circle,
Salem.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the 1st Respondent in Reference No.33ABFJS1460L1Z1/2018-19 dated 05.04.2024 and quash the same as being invalid and illegal.

For Petitioner

: Mr.V.Srikanth

For Respondents

: Mrs.K.Vasanthamala
Government Advocate



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ORDER

The present writ petition is filed challenging the impugned order dated 05.04.2024 relating to the assessment year 2018-19, on the premise that is suffers from manifest arbitrariness inasmuch as taxes have been levied on the basis of alleged mismatch between GSTR 3B and GSTR 2A, overlooking the fact that on the very same supplies and very same issue viz., mismatch between GSTR 3B and GSTR 2A, two other orders have been passed by the 2nd Respondent and 1st Respondent dated 24.05.2022 and 02.04.2024 respectively.

2. It is thus submitted that there will be more than one order in respect of the very same supplies and on the very same issue, thus, the impugned order suffers from the vice of being perverse.

3. On instructions, the learned counsel for the Respondents would submit that the petitioner may treat the impugned order as show cause notice and submit their objections and thereafter orders would be passed in accordance with law.

4. In view thereof, the impugned order dated 05.04.2024 is set-aside. The impugned order of assessment shall be treated as show cause notice and the



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petitioner shall submit its objections within a period of four (4) 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. It is made clear that if objections are not filed within the stipulated period viz., four weeks from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

5. Accordingly, the writ petition stands disposed of. No costs.
Consequently, the connected miscellaneous petitions are closed.

27.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

mka

To:

- 1.The State Tax Officer (ST),
Edapaddy Assessment Circle,
Vellandivalasu, Edapaddy,
Salem.
- 2.The State Tax Officer (ST),
Sankari assessment Circle,
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MOHAMMED SHAFFIQ, J.

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