



W.P. No. 18142 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.05.2025

CORAM

THE HON'BLE Ms. JUSTICE G.R.SWAMINATHAN

W.P. No. 18142 of 2025

and

W.M.P. Nos. 20310 and 20312 of 2025

Tvl.Manikandan-SKR Agency
Represented by its Proprietor S.Manikandan
No.11, North Car Street, Sirkali
Nagapattinam, Tamilnadu-609110.
GSTN:33ANQPM2818M1ZK

... Petitioner

-VS-

1. The Appellate Deputy Commissioner (ST)
Goods and Service Tax, Trichy & Vellore Division
Station : 2nd Main Road, Ponnagar Trichy-1
Vellore Camp Officer, Vellore – 1
Tamil Nadu.

2. The Deputy State Tax Officer
Office of the Deputy Commercial Tax Officer
Sirgali Assessment Circle
Mayiladuthurai, Thiruvavur
Tamilnadu.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorari, to call for the records of the second respondent herein in its order passed in GSTIN:33ANQPM2818M1ZK/2018-19 dated 10.01.2024 along with summary order in Form DRC-07 vide Ref.No.ZD3301240500642 dated 11.01.2024, along with the consequential impugned proceedings of the first respondent in Proc.No.Apl.No.5/2025, dated



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10.03.2025, along with the order passed in Form APL-04 bearing Ref. No.ZD330325139031Z dated 19.03.2025 for the tax period 2018-19, and quash the same.

For Petitioner : Ms.R.Hemalatha

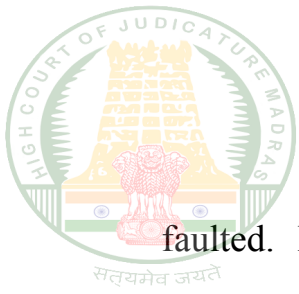
For Respondents : Ms.K.Vasanthamala, GA (T)

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2.The petitioner suffered an adverse order at the hands of the second respondent. The petitioner ought to have filed an appeal before the Appellate Authority in time. The petitioner missed the bus. Therefore, the Appellate Authority was justified in declining to entertain the appeal filed by the petitioner. In this circumstances, the petitioner has filed the present writ petition questioning not only the original assessment order, but the order passed by the Appellate Authority.

3.In my view, the order passed by the Appellate Authority cannot be



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faulted. It is seen that the Assessment Order is an ex-parte order. Since it was passed in violation of the principals of natural justice, the same stands set aside.

I am inclined to show indulgence to the petitioner, because the petitioner has come forward to deposit 25 % of the tax amount within a period of four weeks.

If the petitioner fails to adhere to the undertaking given before this Court, the benefit of this order will not be available to the petitioner.

4.The order of the Assessing Officer is set aside. The matter is remitted to the file of the second respondent. The petitioner shall appear before the second respondent on 07.07.2025. The second respondent will pass orders afresh on merits and in accordance with law after hearing the petitioner.

5.The writ petition stands allowed accordingly. No costs. Consequently, the connected Miscellaneous Petitions are closed.

16.05.2025
(2/2)

Index: Yes/No
Internet: Yes/No
Speaking /Non-speaking order
Neutral Case Citation: Yes /No

sli

G.R.SWAMINATHAN, J.



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WEB COPY
To

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