BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **24.04.2025**

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.1123 of 2025
and
W.M.P.(MD)Nos.756 and 757 of 2025

Tvl.A.Sikkander Badhusha,
Rep. By its Proprietor,
A.Sikkander Badhusha. ... Petitioner

-vs-

State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
Sivagangai District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN - 33ARPPS6592M4ZP/2021-2022 dated 16.08.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

This writ petition is filed challenging the impugned assessment order on the file of respondent vide GSTIN - 33ARPPS6592M4ZP/2021-2022 dated 16.08.2023 and also to direct the respondent to redo the assessment proceedings for the year 2021-22.

2. The petitioner is an outstanding human resources service provider and the petitioner has been filing returns regularly. However, the respondent, pointing out certain defects, issued a show cause notice on 10.11.2022. The company, BSNL, who had a contract with the petitioner, failed to release the contract bills and also failed to pay tax to the contract value and therefore, the petitioner was not in a position to file annual returns. Even before filing of annual returns, the business of the petitioner was closed and he was also not in a position to follow the assessment webpage. However, the respondent passed the assessment order dated 16.08.2023 by fixing liability of Rs.12,68,423/- with penalty of Rs. 1,26,842/-. Challenging the same, the petitioner came before this Court.

3. When the matter is taken up for hearing, the learned counsel appearing for the petitioner submits that the petitioner is ready to pay 25% of the demanded amount and hence, the matter may be remitted back to the respondent for a fresh consideration, for which, the learned Government Advocate has not raised any objection at all.

4. Considering the submissions made on either side, the impugned order dated 16.08.2023 is set aside and the matter is remitted back to the file of the respondent for fresh consideration. This Court directs the petitioner to pay 25% of the demanded amount within a period of four weeks from today. The respondent is also directed to consider the case of the petitioner afresh and pass appropriate orders, on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order.

5. With the above direction, this writ petition is disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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24.04.2025
(2/4)

VIVEK KUMAR SINGH, J.

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To:-

State Tax Officer,
Tirupathur Assessment Circle,
Tirupathur,
Sivagangai District.

W.P.(MD)No.1123 of 2025
(2/4)

24.04.2025