BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1413 of 2025
and
W.M.P.(MD) No.999 of 2025

M/s.Shri Sai Agro Tech.,
Rep., by its Partner, T.Saravanakumar,
GSTIN 33CXUPS2140G1ZA,
34/k-5, APS Towers, AMC Road,
Dindigul Scans, Mendonsa Colony,
Dindigul-624 001. .. Petitioner

Vs.

The State Tax Officer (Intelligence)-1,
Data Analytics, Commercial Tax Buildings,
Madurai. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33CXUPS2140G1ZA/2022-23 dated 15.04.2024 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh by considering the objections and records filed by the petitioner on 02.04.2024 after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act, 2017 and as per the guidelines issued by the Commissioner of State Tax, Chennai in Circular No.8/2024 dated 29.08.2024.

For Petitioner	:	Mr.S.Karunakar
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

The challenge in the writ petition is to the order of assessment made by the respondent pertaining to the assessment year 2022-2023.

2. Initially, a show cause notice was issued to the petitioner indicating certain defects and accepting the reply made by the petitioner, certain of the defects were dropped and the remaining were confirmed by a cryptic order. The provisions of Section 73 of the Tamil Nadu Goods

and Services Tax Act, 2017 (hereinafter referred to as “the TNGST Act”) envisages that a determination has to be made by the Assessing Officer while confirming the DRC-01 notice. A circular has also been issued by the Commissioner of State Tax, Chennai in Circular No.8/2024 dated 29.08.2024 giving in detail as to why a reasoned order should be passed by the Assessing Officer. The order impugned herein had violated both the provisions of Section 73 of the TNGST Act as well as the circular issued.

3. In such circumstances, the impugned order in respect of where the petitioner's claim has been rejected and the show cause notice confirmed alone is set aside and the matter is remitted back to the respondent for fresh consideration. It is open to the petitioner to submit further documents in support of his claim within a period of two weeks from the date of receipt of a copy of this order and thereafter, the respondent shall give an opportunity of hearing to the petitioner and pass reasoned orders on merits and in accordance with law within a period of eight weeks thereafter.

4. With the aforesaid direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The State Tax Officer (Intelligence)-1,
Data Analytics, Commercial Tax Buildings,
Madurai.

K.KUMARESH BABU, J.

abr

W.P.(MD) No.1413 of 2025

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