BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4021 of 2025
and
W.M.P.(MD)No.2891 of 2025

Tvl.NCNTV Arun Ram Industries,
Represented by its Proprietor,
C.Thiyagarajan,
15/43/A3, Thikkanamcode,
Kalkulam, Kanniyakumari,
Tamil Nadu – 629 804. ... Petitioner

-vs-

The State Tax Officer – 1, Inspection,
Office of the Deputy Commissioner,
Intelligence Wing, Tirunelveli. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records on the file of the respondent herein in GSTIN 33ACUPT8788J1ZD, dated 31.12.2024, for the tax period 2017-2018 and quash the same.

For Petitioner	:	Mr.K.A.Parthasarati for Mr.N.Prasad
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

Heard Mr.K.A.Parthasarati, learned counsel for the petitioner and Mr.J.K.Jayaselan, learned Government Advocate for the respondent.

2. The Writ Petition is filed challenging the impugned order dated 31.12.2024, for the assessment year 2017 – 2018.

3. The learned counsel for the petitioner submits that the assessment order was passed without granting the petitioner an opportunity to be heard. He further contends that the impugned order reflects a complete non-application of mind, as the petitioner's reply dated 28.11.2024, along with its annexures, submitted on 02.12.2024, was entirely ignored. Despite the same, the impugned order, dated 31.12.2024, wrongly states that no reply was filed by the petitioner. Therefore, the impugned order is liable to be set aside and the matter should be remitted to the respondent to pass a fresh order, taking into account the petitioner's reply.

4. The learned Government Advocate appearing for the respondent submits that the petitioner has not co-operated with the respondent throughout the process. Further, the petitioner failed to provide the necessary documents and information in a timely manner and therefore, the petitioner's claim of non-application of mind is unjustified.

5. In view of the above, the impugned order dated 31.12.2024, is hereby set aside and the matter is remitted back to the respondent. The respondent is directed to consider the petitioner's reply dated 28.11.2024 and pass fresh orders on merits and in accordance with the law, as expeditiously as possible, preferably, within one month from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any opinion on the merits of the case and that it is open to the respondent to consider the same on its own merits. The petitioner is also directed to fully cooperate with the respondent.

6. In fine, the Writ Petition is allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

17.02.2025

To:-

The State Tax Officer – 1, Inspection,
Office of the Deputy Commissioner,
Intelligence Wing, Tirunelveli.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.4021 of 2025

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