



W.P.(MD)No.4921 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4921 of 2025

and

W.M.P.(MD)No.3576 of 2025

Shree Pandeyan Electricals and Agencies,
Rep. by its Proprietor P.Maheswari,
No.1269/7, Athumedu Opposite,
Vedasandur, Dindigul District- 624710.

... Petitioner

-vs-

The Assistant Commissioner (ST),
Palani-1 Assessment Circle, Palani,
Dindigul District.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent, vide his order in GSTIN: 33AVTPM3484G1Z6/2018-19, dated 13.12.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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



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ORDER

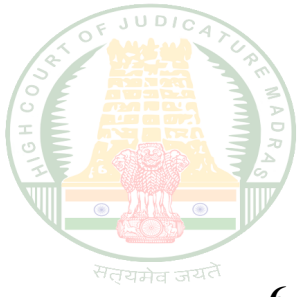
This writ petition has been filed challenging the order of the respondent, dated 13.12.2024.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner submits that the order of assessment for the year 2018-2019 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Further, the impugned order is a non-speaking order. Therefore, the order impugned in this writ petition is liable to be set aside.

4. Heard the learned counsel for the parties and perused the materials available on record.

5. A perusal of the impugned order in the writ petition shows that it is a non-speaking order and therefore, cannot be legally sustained.



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6. In the light of the above, this Writ Petition is allowed and the impugned order, dated 13.12.2024, is hereby quashed. The matter is remitted back to the respondent for fresh consideration. The respondent shall issue a fresh show cause notice to the petitioner and after providing an opportunity to be heard, pass a speaking order. This exercise shall be completed within two [2] months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the respondent to consider the same on its own merits. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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24.02.2025

To:-

The Assistant Commissioner (ST),
Palani-1 Assessment Circle, Palani,
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VIVEK KUMAR SINGH, J.

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