BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8302 of 2025
and
W.M.P.(MD)No.6224 of 2025

M/s.New Sky Fireworks Industries,
Represented by its Partner S.Kannan,
GSTIN 33AAJF4779J1ZS,
960, Vadapatti Village, Poovanathapuram Post,
Virudhunagar - 626124. ... Petitioner

-vs-

The State Tax Officer – 1,
Office of the Assistant Commissioner (ST) -1,
C.T. Buildings, N.G.O. Colony,
Satchiyapuram, Sivakasi 626123. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass an order on merits in the Rectification Application filed in ARN AD3302250952836, dated 28.02.2025, by considering the records and explanations filed by the petitioner, within such time as may be directed by this Court.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed seeking a direction to the respondent to pass an order on merits in the Rectification Application filed in ARN AD3302250952836, dated 28.02.2025, by considering the records and explanations filed by the petitioner.

2. The learned counsel for the petitioner submits that due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte assessment order dated 23.01.2025. Subsequently, the petitioner filed a petition for rectification on 28.02.2025, wherein the petitioner had annexed all the documents relating to their sales turnover for the year 2023-2024 and the same is still pending.

3. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 26.11.2024, followed by personal hearing notices dated 12.12.2024, 18.12.2024 and 27.12.2024. He further submits that the petitioner's rectification application will be considered on merits and appropriate orders will be passed in accordance with the law, within a time frame to be fixed by this Court.

4. Considering the limited scope of the relief sought for by the petitioner, without going into the merits of the case, this Court hereby directs the respondent to consider the rectification application of the petitioner, dated 28.02.2025, on merits and pass appropriate orders in accordance with law, after considering the records and explanations submitted by the petitioner and also giving due opportunity to the petitioner, within a period of two months from the date of receipt of a copy of this order. In the interregnum, the respondent shall maintain *status quo* prevailing as on date.

5. With the above directions, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

25.03.2025

To:-

The State Tax Officer – 1,
Office of the Assistant Commissioner (ST) -1,
C.T. Buildings, N.G.O. Colony,
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VIVEK KUMAR SINGH, J.

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