BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10053 of 2025
and
W.M.P.(MD)No.7500 of 2025

M/s.Muthu Krishnan Subramanian,
Works Contractor,
GSTIN 33BAWPS1835E1ZG,
No.109/9, West Street,
Unnankulam, Nanguneri,
Thirunelveli – 627108. ... Petitioner

-vs-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN: 33BAWPS1835E1ZG / 2022-23, dated 25.08.2023 for the assessment year 2022-23 issued under Section 73 of the TNGST Act 2017 and consequential rejection proceedings dated 14.05.2024 passed by the respondent under Section 161 of TNGST Act 2017 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording sufficient opportunity 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 challenging the assessment order of the respondent, dated 25.08.2023, for the Assessment Year 2022-2023.

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

3. The learned counsel for the petitioner submits that the order of assessment for the year 2022-2023 was passed without providing sufficient opportunity to the petitioner, which, according to the petitioner, is in violation of principles of natural justice. The learned counsel further submits that the Nanguneri Panchayat Union, where the petitioner had executed the works contract, wrongly credited the TDS amount at 2% deduction from the petitioner to the old cancelled GSTIN number instead of the existing GSTIN number, which resulted in a mismatch between Form GSTR 7 and Form GSTR 1 in the old GSTIN number.

4. The learned counsel also submits that, against the assessment order passed by the respondent on 25.08.2023, the petitioner filed a rectification application before the respondent on 24.09.2023. However, the said application was rejected by the respondent on 14.05.2024 on the ground that no rectification shall be made after six months from the date of issuance of the assessment orders. The learned counsel submits that the petitioner filed the rectification application as early as 24.09.2023. The delay in disposal of the rectification application is solely on the part of the respondent and this delay should not be attributed to the petitioner.

5. The learned Government Advocate for the respondent submits that the petitioner was provided with adequate opportunity during the assessment proceedings for the year 2022-2023 and there was no violation of the principles of natural justice. The learned Government Advocate submits that it is the petitioner's responsibility to ensure accurate information is submitted. Any mismatch between Form GSTR 7 and Form GSTR 1 is due to the petitioner's error. Therefore, the learned Government Advocate prayed for dismissal of the writ petition.

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

7. This Court, after considering the submissions of both parties, remands the matter back to the respondent for fresh consideration. The respondent is directed to review the petitioner's case, taking into account the concerns raised regarding the TDS credit mismatch and to pass appropriate orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order.

8. Accordingly, 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

09.04.2025
(1/2)

To:-

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.10053 of 2025

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