BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9942 of 2025
and
W.M.P.(MD)No.7412 of 2025

Varun Auto,
Through its Authorized Person / Administrative Manager,
Marie Shanthi Britto,
No.1, 19th Cross, Kumara Nagar,
Trichy - 620 017. ... Petitioner

-vs-

The Assistant Commissioner,
Sales Tax Department,
Woraiyur Assessment Circle,
Trichy District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned order made in GST/33AAIPB1440K1Z6, dated 26.02.2025, on the file of the respondent and quash the same as illegal.

For Petitioner	:	Mr.B.Prasanna Vinoth
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 26.02.2025, for the Assessment Year 2020-2021.

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 impugned order dated 26.02.2025 has been passed without considering the petitioner's past records. If the same were duly considered, it would have been clearly established that there is no discrepancy and the excess input had already been rectified by the petitioner. This reflects a clear non-application of mind on the part of the respondent while passing the impugned order.

4. The learned counsel for the petitioner further submits that the respondent failed to take into account the fact that the petitioner has even paid the pending late fee for the corresponding GSTR entries. The reasons assigned by the respondent under each head indicate that the order was passed mechanically, without due application of mind to the facts and circumstances of the case.

5. The learned Government Advocate appearing for the respondent submits that the impugned order was passed after due consideration of the relevant facts and in accordance with the applicable provisions of law. The learned Government Advocate contends that the petitioner's submissions regarding past records and payments were duly examined and the order reflects the appropriate application of law. The learned Government Advocate also submits that the procedural requirements were met and the findings are based on the evidence available at the time of passing the order.

6. Heard both sides.

7. Considering the submissions made by both parties, this Court is of the view that the impugned order suffers from non-application of mind and mechanical consideration of facts. Therefore, the matter is remanded back to the respondent for a fresh consideration. The respondent is directed to pass fresh orders on merits and in accordance with law, after providing 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. The Writ Petition stands allowed accordingly. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

08.04.2025

NCC : Yes / No
Index : Yes / No
smn2
To:-

The Assistant Commissioner,
Sales Tax Department,
Woraiyur Assessment Circle,
Trichy District.

VIVEK KUMAR SINGH, J.

smn2

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