BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9846 of 2025
and
W.M.P.(MD)Nos.7348 and 7351 of 2025

M/s.Juhi Scoring Works,
Represented by its Proprietor, P.Sivakama Sundari,
2/2505, Kavitha Nagar, Sivakasi,
Virudhunagar District. ... Petitioner

-vs-

The State Tax Officer (ST),
Sivakasi-2 Assessment Circle,
Commercial Taxes Building, Sivakasi,
Virudhunagar District. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the respondent bearing GSTIN. 33BHPPS0792E1Z3/2019-20, dated 18.07.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing her an opportunity of Personal Hearing as per the provisions of the GST Act 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition is filed challenging the assessment order passed by the respondent, dated 18.07.2024, for the Assessment Year 2019-2020.

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

3. According to the petitioner, the assessment order for the year 2019–2020 was passed without providing sufficient opportunity to the petitioner, which is in violation of principles of natural justice. Further, with regard to the same assessment year and the same defect, the Deputy State Tax Officer–2 (ST), Sivakasi 2 Assessment Circle, has passed an order dated 24.08.2024, which is impugned in W.P.(MD) No.9847 of 2025. Therefore, the impugned order in this writ petition, is liable to be set aside.

4. Heard both sides.

5. Considering the fact that with regard to the same assessment year and the same defect, the Deputy State Tax Officer–2 (ST), Sivakasi 2 Assessment Circle, has passed an order dated 24.08.2024, which is impugned in W.P.(MD) No.9847 of 2025, the impugned order passed by the respondent herein dated 18.07.2024, is hereby set aside. 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.

6. The Writ Petition stands allowed accordingly. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

08.04.2025
(1/2)

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

The State Tax Officer (ST),
Sivakasi-2 Assessment Circle,
Commercial Taxes Building, Sivakasi,
Virudhunagar District.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.9846 of 2025

08.04.2025

(1/2)