BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9847 of 2025
and
W.M.P.(MD)Nos.7367 and 7368 of 2025

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

-vs-

The Deputy State Tax Officer – 2 (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 24.08.2024 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 24.08.2024, 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 State Tax Office (ST), Sivakasi 2 Assessment Circle, has already passed an order dated 18.07.2024, which is impugned in W.P.(MD) No.9846 of 2025 and the said order was set aside by this Court on 08.04.2025 [today]. 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 State Tax Officer (ST), Sivakasi 2 Assessment Circle, has passed an order dated 18.07.2024, which is impugned in W.P.(MD) No.9846 of 2025 and the said order was set aside by this Court on 08.04.2025 [today], the impugned order passed by the respondent herein dated 24.08.2024, is hereby set aside. The matter is remanded back to the respondent for a fresh consideration. The respondent is directed to pass appropriate 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
(2/2)

NCC : Yes / No
Index : Yes / No
smn2
To:-
The Deputy State Tax Officer – 2 (ST),
Sivakasi-2 Assessment Circle,
Commercial Taxes Building, Sivakasi,
Virudhunagar District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9847 of 2025

08.04.2025

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