

W.P.(MD)No.10297 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.10297 of 2025

and

W.M.P.(MD). No. 7684 of 2025

Tvl. Rabi Agency,
Rep. By its proprietor M. Mydeen,
No.167/N7,
Soma Puram Mettu Street,
Tenkasi – 627811.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Tenkasi Assessment Circle,
Tenkasi District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN. 33BCGPN5593L1Z3/2019-2020 dated 18-11-2023 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr. A. Satheesh Murugan

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



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ORDER

This writ petition has been filed challenging the impugned order passed by the respondent vide his order in GSTIN. 33BCGPN5593L1Z3/2019-2020 and also to direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

2. The petitioner is a registered tax payer and due to lack of GST knowledge and portal access, the petitioner had fully relied on a part-time accountant, who also failed to inform the petitioner about the assessment proceedings. Therefore, the petitioner was unable to attend the personal hearing, leading to the issuance of an ex-parte assessment order dated 18.11.2023.

3. The petitioner's main grievance is that the impugned order has been passed without affording an opportunity of hearing to the petitioner, which is in violation of principles of natural justice and hence, the petitioner has filed the present writ petition.



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4. On perusal of the materials available on record, it is seen that the order impugned in this writ petition has been passed without affording opportunity of hearing, which is in violation of principles of natural justice. Hence, the impugned order dated 18.11.2023 passed by the respondent is set aside and the matter is remitted back to the file of the respondent for a fresh consideration. The respondent shall consider the case of the petitioner on its own merits, re-do the assessment and pass appropriate orders in accordance with law, after affording a fair opportunity of hearing to the petitioner, within a period of two months from the date of receipt of a copy of this order.

5. With the above directions, this writ petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

23.04.2025
(3/3)

Index : Yes / No
NCC : Yes / No

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To

The Assistant Commissioner (ST)(FAC),
Tenkasi Assessment Circle,
Tenkasi District.

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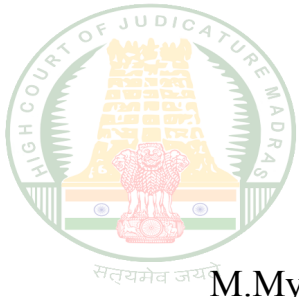
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This Writ Petition is listed today under the caption "for being mentioned" at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that in the order dated 23.04.2025, passed in W.P.(MD)No.10297 of 2025, the petitioner's name has been inadvertently mentioned as "Tvl.Rabi Agency, Rep. By its Proprietor M.Mydeen, No.167/N7, Soma Puram Mettu Street, Tenkasi – 627811." instead of "Tvl. Ameen Lineman, Rep. by its Proprietor M.Noril Ameen, No.41,137, Puthumanai 2nd Street, Tenkasi - 627811". Therefore, the learned counsel prays for necessary correction in the said order.

3. In view of the above, the Registry is directed to carry out the correction by substituting the name "Tvl. Ameen Lineman, Rep. by its Proprietor M.Noril Ameen, No.41,137, Puthumanai 2nd Street, Tenkasi - 627811" in place of "Tvl. Rabi Agency, Rep. By its Proprietor



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M.Mydeen, No.167/N7, Soma Puram Mettu Street, Tenkasi – 627811" in the order dated 23.04.2025 and issue a fresh copy of the corrected order forthwith.

06.06.2025

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