BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10025 of 2025
and
W.M.P.(MD)No.7473 of 2025

Tvl. Maris Agency,
Rep. by its Proprietor P.Venkateshbabu,
Old No.148-B, New No.619, Kamarajar Salai,
Madurai – 625009. ... Petitioner

-vs-

The Assistant Commissioner (State Tax),
Kamarajarsalai Assessment Circle,
Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent, vide his order in GSTIN: 33ANXPV0030F1ZZ/2019-20, dated 20.08.2024 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.B.Naveenkumar

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

ORDER

This writ petition has been filed challenging the assessment order of the respondent, dated 20.08.2024, 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. The petitioner submits that the order of assessment for the year 2019-2020 has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Further, the impugned order is a non-speaking order and the respondent has failed to give any finding under Section 73(1) of the GST Act. Therefore, the order impugned in this writ petition is liable to be set aside.

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

5. A perusal of the impugned order in the writ petition shows that it is a non-speaking order and therefore, cannot be legally sustained.

6. In the light of the above, this Writ Petition is allowed and the impugned order, dated 20.08.2024, is hereby quashed. The matter is remitted back to the respondent for a fresh consideration. The respondent shall issue a fresh show cause notice to the petitioner and after providing an opportunity to be heard, pass a speaking order. This exercise shall be completed within three [3] months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the respondent to consider the same on its own merits. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

09.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

The Assistant Commissioner (State Tax),
Kamarajarsalai Assessment Circle,
Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.10025 of 2025

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