BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10864 of 2025
and
W.M.P.(MD)No.8090 of 2025

M/s.Kuncharavalli Medical Aid Trust
Rep. by its Chairman
M.V.Muthuramalingam ... Petitioner

-vs-

The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Commercial Tax Office Building,
Doctor Thangaraj Salai,
Madurai - 625 020. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondent to pass an order on merits in the Rectification Application filed in ARN AD330425019780A dated 04/04/2025 by considering the records and explanations filed by the petitioner within such time as may be directed by this Honble Court.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed seeking a direction to the respondent to pass an order on merits in the Rectification Application filed in ARN AD330425019780A, dated 04.04.2025, by considering the records and explanations filed by the petitioner.

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 due to lack of knowledge about GST and limited portal access, the petitioner had fully relied on a part-time accountant, who failed to inform the petitioner about the assessment proceedings. As a result, the petitioner was unable to participate in the adjudication proceedings, which leads to the issuance of the ex parte assessment order dated 18.02.2025. Subsequently, the petitioner filed a petition for rectification on 04.04.2025, wherein the petitioner had annexed all the documents relating to their sales turnover for the year 2020-2021 and the same is still pending.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondent submits that the impugned assessment order has been passed after issuing show cause notice in DRC 01 to the petitioner on 25.11.2024, followed by personal hearing notices dated 26.12.2024, 06.01.2025 and 23.01.2025. He further submits that the petitioner's rectification application will be considered on merits and appropriate orders will be passed in accordance with the law, within a time frame to be fixed by this Court.

5. Considering the limited scope of the relief sought for by the petitioner, without going into the merits of the case, this Court hereby directs the respondent to consider the rectification application of the petitioner, dated 04.04.2025, on merits and pass appropriate orders in accordance with law, after considering the records and explanations submitted by the petitioner and also giving due opportunity to the petitioner, within a period of two months from the date of receipt of a copy of this order. In the interregnum, the respondent shall maintain status quo prevailing as on date.

6. With the above directions, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

24.04.2025

NCC : Yes / No
Index : Yes / No
PKN

To:-

The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Commercial Tax Office Building,
Doctor Thangaraj Salai,
Madurai - 625 020.

VIVEK KUMAR SINGH, J.

PKN

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