BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11479 of 2025
and
W.M.P.(MD)No.8506 of 2025

M/s.A.K.Constructions
Rep. by its Proprietor
K.Kaleeswaran Pandi ... Petitioner

-vs-

The Assistant Commissioner (ST),
Sivakasi I Assessment Circle,
Commercial Tax Buildings,
NGO Colony,
Satchiyapuram,
Sivakasi - 626 124. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN - 33EJWPK8529M1Z8/2019-20 (Reference No. ZD330323031746N) dated 07.03.2023 for the assessment year 2019-20 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to pass order afresh after affording an sufficient opportunity.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition has been filed challenging the assessment order of the respondent, dated 07.03.2023, 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 learned counsel further submits that the respondent initially passed the impugned order dated 21.02.2023, levying a tax of Rs.1,97,135/- along with interest and penalty. However, without issuing any notice to the petitioner, the respondent subsequently passed another order dated 07.03.2023, determining a tax liability of Rs.49,43,452/- along with interest and penalty. Thereafter, the respondent issued additional assessment orders dated 16.08.2024, 23.08.2024, and 28.08.2024, all based on the same set of facts for the assessment year 2019–2020. The learned counsel further submits

that the respondent, without invoking the procedure contemplated under Section 161 of the TNGST Act, 2017 for rectification of errors, has passed a subsequent order dated 07.03.2023, drastically enhancing the tax liability without notice to the petitioner, which is in violation of the principles of natural justice.

4. The learned Government Advocate appearing for the respondent fairly submitted that the matter may be remanded to the respondent for reconsideration and that the respondent shall pass a fresh order within a specified time frame.

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

6. This Court, after considering the submissions of both parties, remands the matter back to the respondent for fresh consideration. The respondent is directed to review the petitioner's case, taking into account the contention that the earlier assessment orders were passed without affording

sufficient opportunity of hearing. The respondent shall also consider the petitioner's grievance that the subsequent order dated 07.03.2023, which substantially enhanced the tax liability, was passed without notice or in compliance with the procedure contemplated under Section 161 of the TNGST Act, 2017 and pass appropriate orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order.

7. Accordingly, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **24.04.2025**
Index : Yes / No 1/4
PKN

To:-

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VIVEK KUMAR SINGH, J.

PKN

W.P.(MD)No.11479 of 2025

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