BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)No.13193 of 2025
and
W.M.P.(MD)Nos.9419 and 9421 of 2025

Arni Engineering Tech Private Limited,
Represented by its Director,
Dinose Loganathan,
117/1, PTR Road,
Palaymkottai Road, Thiruchendur,
Tuticorin District – 628215. ... Petitioner

-vs-

1.The State Tax Officer – 1 (Inspection),
Officer of Joint Commissioner,
State Taxes, Intelligence Wing, Tirunelveli.

2.The State Tax Officer 1 (Inspection),
Officer of Deputy Commissioner (ST) (IW),
2nd Floor, Commercial Taxes Buildings,
Reserve Line Road, Palaymkottai,
Tirunelveli – 627002. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order dated 16.01.2025 in GSTIN:

33AAMCA2658M1ZC/2021-22 passed by the first respondent and quash the same.

For Petitioner	:	Mr.K.Pradeep Raj
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed challenging the assessment order of the first respondent, dated 16.01.2025, for the Assessment Year 2021-2022.

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 the second respondent initially passed an order dated 05.09.2024 under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, without issuing any notice to the petitioner. The learned counsel further submits that the first respondent, without invoking the procedure contemplated under Section 161 of the TNGST Act, 2017 for rectification of errors, has passed a subsequent order dated 16.01.2025, without notice to the petitioner, which is in violation of the principles of natural justice.

4. The learned Government Advocate appearing for the respondents fairly submitted that the matter may be remanded back to the first respondent for reconsideration and that the first 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 first respondent for a fresh consideration. The first respondent is directed to review the petitioner's case, taking into account the contention that the earlier assessment order was passed without affording sufficient opportunity of hearing. The first respondent shall also consider the petitioner's grievance that the subsequent order dated 16.01.2025, 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 disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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30.04.2025
(3/5)

To:-

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Tirunelveli – 627002.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.13193 of 2025
(3/5)

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