BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)No.12970 of 2025
and
W.M.P.(MD)No.9954 of 2025

M/s.Akash Traders,
Represented by its Proprietor,
N.Kumar ... Petitioner

-vs-

The Deputy State Tax Officer – 2,
Office of the State Tax Officer,
Nagercoil – 1 Assessment Circle,
Nagercoil – 629 001. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN. 33AKDPK9815G1Z7/2019-20 dated 17/8/2024 for the assessment year 2019-20 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to consider Rectification Application filed by the petitioner in ARN AD330425041641G dated 15/04/2025 then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

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

ORDER

This writ petition has been filed challenging the order passed in GSTIN. 33AKDPK9815G1Z7/2019-20 dated 17/8/2024 for the assessment year 2019-20 and also to direct the respondent to consider Rectification Application filed by the petitioner in ARN AD330425041641G dated 15/04/2025 then pass an assessment order afresh, after affording an sufficient opportunity within such time as may be directed by this Court.

2. 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 17.08.2024. Subsequently, the petitioner filed a petition for rectification on 15.04.2025, wherein the petitioner had annexed all the documents relating to their sales turnover for the year 2019-2020 and the same is still pending. The learned counsel appearing for the petitioner confines his prayer that it would suffice if the rectification application is considered on merits and in accordance with law.

3. 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 21.05.2024, followed by personal hearing notices dated 29.06.2024, 09.07.2024 & 18.07.2024. 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.

4. 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 15.04.2025, 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.

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

30.04.2025
(1/2)

NCC : Yes / No
Index : Yes / No
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To:-

The Deputy State Tax Officer – 2,
Office of the State Tax Officer,
Nagercoil – 1 Assessment Circle,
Nagercoil – 629 001.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.12970 of 2025
(1/2)

30.04.2025