BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A(MD)No.859 of 2022
and
C.M.P(MD)Nos.7108 of 2022 & 5451 of 2025

Tvl.FARM AID SERVICE,
Represented by its Partner,
P.Renganathan,
S/o.R.Pothirajulu,
No.238, East Veli Street,
Madurai – 625 001. ... Appellant / Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner (ST),
Chitrakara Street Assessment Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

3.The State Tax Officer,
Central Intelligence Wing – II,
O/o.The Joint Commissioner (ST) (Intelligence),
Madurai Division,
Commercial Taxes Complex,

Dr.Thangaraj Salai,
Madurai – 625 020. ... Respondents / Respondents

Prayer: Writ Appeal filed under Clause 15 of Letters Patent to set aside the order of the learned Judge dated 28.04.2022 in W.P(MD)No.10785 of 2020 by calling for the records and quash the proceedings of the third respondent in GSTIN: 33AAAFF5223A1ZB/ 2019-20 dated 14.02.2020.

For Appellants : Mr.KB.Rooban

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was made by G.R.Swaminathan J.)

The appellant premises were inspected on 15.11.2019 and 16.11.2019. After issuing the show cause notice, the inspecting official passed the assessment order on 14.02.2020 levying tax and penalty on the appellant. Challenging the same, the appellant filed W.P.(MD)No. 10785 of 2020. The Writ Petition was dismissed vide order dated 28.04.2022. Challenging the same, this Writ Appeal has been filed.

2. Considering the special facts and circumstances obtaining in this case, the learned Additional Government Pleader, on instructions, submitted that the order impugned in the writ petition may be set aside

and liberty may be given to the proper officer to issue a fresh show cause notice and pass an adjudication order.

3. The learned counsel for the appellant has no objection for adopting the above course of action.

4. In this view of the matter, the order impugned in the writ petition is set aside along with the order dated 28.04.2022 passed by the learned single Judge dismissing the Writ Petition. We grant liberty to the proper officer to issue notice to the appellant / assessee and pass an adjudication order afresh after conducting enquiry. The appellant informs this Court through the learned counsel that he will not plead limitation as defence. Based on the consent extended on either side, this Writ Appeal is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

[G.R.S., J.]   [M.J.R., J.]
04.04.2025
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NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
MGA

G.R.SWAMINATHAN,J.

AND

M.JOTHIRAMAN, J.

MGA

To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of
Commercial Taxes,
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04.04.2025

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