BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15164 of 2025
and
W.M.P.(MD) No.11442 of 2025

Tvl.Al-Ameen Timbers,
rep. by its Proprietor ... Petitioner

Vs

1. The Deputy State Tax Officer,
Thuckalay-1, at Kattathurai,
Kanyakumari.

2. The Deputy Commissioner(GST Appeal)(State Tax),
Madurai and Tirunelveli,
Commercial Taxes Building,
Reserve Lane, Palayamcottai,
Tirunelveli 627 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in GSTIN:33CMWPS2518D2ZT/2018-19 and Demand Reference No. ZD330424064604K, dated 08-04-2024 and the consequential cryptic rejection order of the 2nd respondent in Reference

No.ZD331024199931C, dated 25-10-2024 and quash the same as illegal, arbitrary, without jurisdiction and against the principles of natural justice and direct the respondent to pass a fresh assessment order after affording an opportunity to the petitioner to submit reply and a personal hearing.

For petitioner :Mr. S.Karunkar

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

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner is before this Court against the order of the second respondent dismissing the petitioner's appeal on the ground of limitation, as the appeal against the Assessment Order, dated 08.04.2024 was filed beyond the statutory period prescribed in condoning the delay of 30 days after the expiry of three months of the date of receipt of the Assessment Order.

3. The learned counsel for the petitioner submits that the petitioner may be given a chance to went out his grievances before the first respondent as the

petitioner failed to respond to the notices that preceded the aforesaid order.

4. Further, the learned counsel for the petitioner undertakes to deposit another 15% of the disputed tax, over and above 10% of the disputed tax that was already pre-deposited at the time of filing appeal.

5. Under the similar circumstances, the Court is inclined to come to the rescue of the petitioner by remitting the case back to the original Authority. In these circumstances the impugned order, dated 25.10.2024 as also the Assessment Order, dated 08.04.2024 are set aside and the case is remitted back to the first respondent to pass fresh orders on merits and in accordance with law, subject to the petitioner depositing another 15% of the disputed tax, over and above 10% of the disputed tax already deposited.

6. The impugned order, dated 08.04.2024 shall be treated as corrigendum to the notices issued in DRC 01 and DRC 01A. The petitioner shall file a reply to the notices that preceded the impugned order to the first respondent within a period of 30 days from the date of receipt of a copy of this order.

7. The first respondent shall, thereafter, pass fresh orders on merits and in accordance with law.

8. Needless to state the petitioner shall be heard before passing the final order.

9. This Writ Petition is disposed of, with above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2025

To
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C.SARAVANAN, J.

apd

W.P.(MD) No.15164 of 2025

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