BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.05.2025

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.(MD).No.13987 of 2025
and
W.M.P.(MD).Nos.10143 and 10144 of 2025

Virumandy Construction,
Represented by its Managing Director,
S/o.Virumandy Devar,
No.A3, Thiruvalluvar Street,
Thiunagar Town,
Madurai District. .. Petitioner

Vs.

The Deputy State Tax Officer – 1,
Office of the Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Madurai. .. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus, calling for the records relating to the impugned assessment order on the file of respondent vide GSTIN 33AAHFV5565E1Z3/2019-2020 dated 20.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020 and dispose the same within the time frame fixed by this Court.

For Petitioner : Mr.I.Velpradeep

For Respondent : Mr.M.Lingadurai
Special Government Pleader

ORDER

The present Writ Petition is filed challenging the impugned assessment order on the file of the respondent vide GSTIN 33AAHFV5565E1Z3/2019-2020 dated 20.08.2024 and to direct the respondent to redo the assessment proceedings for the year 2019-2020 and dispose the same within the time frame fixed by this Court.

2. The learned counsel appearing for the petitioner would submit that the petitioner is running a Company in the name and style of 'Virumandy Construction' situated at No.A3, Thiruvalluvar Street, Thirunagar Town, Madurai District, which is registered under the GST Act. He had filed GST returns for the financial year 2019-20. The respondent, on noticing some discrepancy in the same, issued a show cause notice under Section 73(1) of the TNGST Act, 2017. The petitioner was unable to participate in the said proceedings, thereby, the impugned assessment order was passed on 20.08.2024. Challenging the same, the present Writ Petition is filed.

3. The learned counsel appearing for the petitioner, on instructions, would submit that there were huge amounts paid by the petitioner. However, without providing an opportunity to the petitioner, the present impugned order is passed, which is a clear violation of principles of natural justice.

4. The learned Special Government Pleader appearing for the respondent would submit that admittedly, the present impugned order reveals that no opportunity was given to the petitioner before passing the impugned order.

5. Considering the fact that the impugned order of assessment is passed claiming GST dues of Rs.1,28,94,480/- and that the petitioner was not given any opportunity before passing the impugned order, hence, for complying with the principles of natural justice, this Court is inclined to set aside the impugned order on the following terms:

(i) The petitioner is directed to deposit a sum of Rs.10,00,000/- (Rupees Ten Lakhs only) before the respondent, without prejudice to the rights of the petitioner.

(ii) On receipt of the aforesaid payment, the respondent is directed to give opportunity to the petitioner and pass fresh orders within a period of four (4) weeks from the date of receipt of payment of Rs.10,00,000/-.

6. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08.05.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
Lm

To
The Deputy State Tax Officer – 1,
Office of the Assistant Commissioner (ST),
Madurai Rural (East) Assessment Circle,
Madurai.

M.DHANDAPANI,J.

Lm

W.P.(MD).No.13987 of 2025

08.05.2025