BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14288 of 2025
and
W.M.P(MD)No.10512 of 2025

M/s.Alfa Flugs Electrodes,
GSTIN 33AAAFA7151N1ZI,
Represented by its Managing Partner T.Vasanthan,
178/2A2, NA, Thuraiyur Road,
Pulivalam, Tiruchirapalli – 621 006. ... Petitioner

vs.

The State Tax Officere-1,
Thuraiyur Assessment Circle,
Commercial Taxes Buildings,
Trichy. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33AAAFA7151N1ZI/2020-21, dated 20.11.2024 and consequential distrain notice dated, 08/04/2025 and to quash the same as illegal arbitrary, wholly without jurisdiction and in violation of the Rule 36(4) of TNGST Rules 2017, and to direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity by following CBIC CIRCULAR NO. 193/05/2023-GST [F. NO. CBIC-20001/5/2023-GST], dated 17.7.2023, within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.D.Gandhiraj
Special Government Pleader

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandaumus, to quash the assessment order.

2.The contention of the petitioner is that input mismatch is the main issue raised in the assessment order. However, the respondent has not granted any opportunity to the petitioner by providing the mismatch data. Further, the assessment order was uploaded in the web portal without giving any physical copy to the petitioner. Therefore, the petitioner was not aware of the assessment order at all. When the respondent initiated the distrain proceedings by issuing notice, dated 08.04.2025, it came to the knowledge of the petitioner that the respondent has passed the assessment order.

3.Since there is no opportunity given to the petitioner, this Court is inclined to set aside the order and remit the case back to the authorities. However, to protect the revenue of the respondent, the petitioner is directed to pay 10% of the demand. On such payment, the respondent shall redo the assessment order.

The petitioner is directed to pay the amount within a period of two weeks from the date of receipt of a copy of this order. On such deposit, the bank attachment shall be lifted and the respondent shall pass the assessment order after giving opportunity to the petitioner within a period of three months therefrom.

4.With the above observations, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

22.05.2025

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

Tmg

Note: Issue order copy on 22.05.2025.

To

The State Tax Officere-1,
Thuraiyur Assessment Circle,
Commercial Taxes Buildings,
Trichy.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.14288 of 2025

DATED : 22.05.2025