BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.14361 of 2025
and
W.M.P.(MD)No.10548 of 2025

M/s.Bhavadharani Builders,
Represented by its Partner N.Palanikumar,
No.64, Pasupathy Street,
Jeeva Main Road,
Sellur, Madurai-625 002. ... Petitioner

vs.

The State Tax Officer,
K.K.Nagar, Assessment Circle,
Madurai-625 020. ... 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 records pertaining to the impugned order passed by the Respondent vide her order in GSTN: 33AANFB1486G1ZH, dated 21-02-2025 (Financial year 2020-21) and to quash the same as it is illegal and in gross violation of Principles of Natural Justice and further, to direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Kumar
For Respondent : Mr.K.R.Baduruszaman
Government Advocate

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorarified Mandaumus, challenging the assessment order, dated 21.02.2025 and to direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

2.The contention of the petitioner is that even though the showcause notice stated that opportunity would be given liberally, the petitioner did not get any opportunity. In fact, the petitioner's reply, dated 21-12-2024, 23-01-2025, 31-01-2025 and 07-02-2025 was never ever taken and discussed while passing the order.

3.The learned Government Advocate appearing for the respondent submitted that opportunity was granted based on the showcase notice, but the petitioner did not avail the opportunity.

4.This Court perused the showcase notice and the impugned assessment order. The impugned assessment order is simply a replica of the showcase notice. Not even a single sentence is changed. After cut, copy and paste of the showcase notice, the finding is given by the respondent without even discussing the point that was raised by the petitioner. This court is shocked to see such an assessment order and there is total non application of mind. Even though the appeal is remedy is available to the petitioner, this Court is of the considered opinion that such a monotonous order cannot be passed by the respondent. Therefore, this Court is inclined to interfere under Article 226 of Constitution of India. The impugned assessment order, dated 21.02.2025 is set aside. The petitioner is directed to deposit Rs. 2,00,000/- and the respondent shall complete the assessment after giving adequate and effective opportunity to the petitioner and thereafter, pass the assessment order. The petitioner is directed to appear before the respondent on 24-06-2025. The respondent shall give a personal hearing on that date and shall proceed with the assessment proceedings.

5.With the above observations, this Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

22.05.2025

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

Tmg

To

The State Tax Officer,
K.K.Nagar, Assessment Circle,
Madurai-625 020.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.14361 of 2025

DATED : 22.05.2025