BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.14262 of 2025
and
W.M.P(MD)No.10488 of 2025

M/s.SUBI STEEL TRADERS,
Represented by its Proprietor Umamageswari,
GSTIN 33AGXPU1147R1ZE,
18-7-344-6, Kamarajar Nagar,
Surandai, Tenkasi-627 859. ... Petitioner

Vs.

The Deputy State Tax Officer-II
Office of the Assistant Commissioner(ST)
Tenkasi Assessment Circle,
Tenkasi-627 811. ... Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN:33GXPU1147R1ZE / 2020-21 dated 24.02.2025 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

For Petitioner : Mr.Sudalai Muthu
For Respondent : Mr.A.Baskaran
Additional Government Pleader

ORDER

This writ petition has been filed challenging the assessment order dated 24.02.2025 passed by the respondent in GSTIN:33GXPU1147R1ZE / 2020-21.

2.The respondent has issued a show cause notice for the assessment year 2021-22. Based on the said show cause notice, the petitioner has submitted his reply by referring the transactions involved in the said assessment year.

3.However, the respondent has passed the present assessment order for the year 2020-2021. But the petitioner has not submitted the records for the assessment year 2020-21. Therefore, the entire assessment order is against the original show cause notice.

4.In fact, even in the assessment order, the respondent has stated that it is only a clerical error. But the assessee cannot suffer on account of any clerical error. Therefore, the records pertaining to the assessment year 2020-21 ought to be submitted by the petitioner.

5.In view of the above said submissions, the assessment order dated 24.02.2025 passed by the respondent in GSTIN:33GXPU1147R1ZE / 2020-21, is set aside and the matter is remitted back to the authority for fresh consideration. The petitioner shall submit his reply along with documents pertaining to assessment year 2020-2021 within a period of four weeks from the date of receipt of a copy of this order. On submitting such reply, the respondent shall consider the same and pass orders on merits and in accordance with law, within a period of three months therefrom.

6.With the above direction, this Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petition is also closed.

22.05.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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S.SRIMATHY, J.

Ns

To
The Deputy State Tax Officer-II
Office of the Assistant Commissioner(ST)
Tenkasi Assessment Circle,
Tenkasi-627 811.

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