



W.P.(MD) No.15680 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.15680 of 2025
and
W.M.P.(MD) Nos.11918 & 11919 of 2025**

Multicare Engineering
rep. by its Proprietor Ponnusamy Murugiah

... Petitioner

Vs

The Assistant Commissioner (State Taxes) (FAC),
West Veli Street Circle
Commercial Taxes Building (Near Law College)
Dr.Thangaraj Road,
K.K.Nagar,
Madurai - 625 020.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records from the file of the respondent in Reference No.ZD3301251798159 in GSTIN/ID 33AFQPM2636D1ZK dated 22.01.2025 for the F.Y.2017-18 and quash the same as without jurisdiction, barred by limitation, erroneous on facts and violative of principles of natural justice.



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For petitioner : Mr. R.Ananth
for Mr.K.S.Prakash

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

ORDER

Heard the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is before the Court against the impugned assessment order dated 22.01.2025. By the Impugned order, the demand proposed in DRC 01A dated 23.09.2023 and in show cause notice in DRC 01, dated 30.09.2023 has been confirmed.

3. The respondent has to extract the reply filed by the petitioner in response to the notice in ASMT-10 in ASMT-11 on 04.09.2023 in the impugned order. However, the respondent has not considered the reply filed by the petitioner to the



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above two mentioned notices.

4. It is noticed that the respondent has observed that the petitioner has not replied to the notices. Thus, there is a manifest violation of the principles of natural justice and the impugned order deserves to be set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law after hearing the petitioner.

5. The impugned order, which stands quashed, shall be treated as corrigendum to the notices that preceded the impugned order. The petitioner shall file a reply to the notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order.

6. The respondent shall pass fresh orders on merits and in accordance with law, after hearing the petitioner as expeditiously as possible preferably within a period of three (3) months thereafter.



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7. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petitioners are closed.

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Internet : Yes / No

apd

To

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C.SARAVANAN, J.

apd

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