BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16076 of 2025
and
W.M.P.(MD) Nos.12172 & 12174 of 2025

Tvl. A John Moris and Co.,
rep. by its Partner S.P.Murugesan. ... Petitioner

Vs

1. The Deputy Commissioner (CT),
(First Appellate Authority)
Goods and Services Tax,
Tirunelveli.

2. The Assistant Commissioner (State Tax)-1,
Tuticorin,
Commercial Taxes Buildings,
Tuticorin District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for records pertaining to the impugned order passed by the second respondent in GSTIN. 33AABFA3006F7Z6

(Tax Period. 2020-2021), dated 23.10.2024 and the rejection order passed by the first respondent *vide* his order bearing reference No:ZD3306250197592, dated 03.06.2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further, direct the second respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For petitioner : Mr. A. Satheesh Murugan

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

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner is before the Court against the impugned Assessment Order, dated 23.10.2024 passed by the second respondent. Against the aforesaid order, the petitioner had filed an appeal before the Appellate Commissioner belatedly with the delay of 123 days beyond the condonable period under Section

107 of TNGST Act, 2017. The Appellate Commissioner has rightly dismissed the order. However, it is noticed that Assessment Order has preceded the notice, to which the petitioner has not replied. Hence, the petitioner may have a case on merits. Therefore, to balance the interest of the petitioner, review has been practiced by this Court.

3. Considering the same, the impugned orders passed by the respondents are quashed and the case is remitted back to the second respondent to pass fresh orders on merits and in accordance, subject to the petitioner depositing 25% of the disputed amount as pre-deposit in cash.

4. The impugned order, which stands quashed, shall be treated as corrigendum/addendum to the notice that preceded the impugned order.

5. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

6. The second respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months. Needless to state, the petitioner shall be heard before passing such order.

7. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

16.06.2025

Index : Yes / No
Internet : Yes / No
apd

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<u>C.SARAVANAN, J.</u>

apd

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