BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.16765 of 2025
and
W.M.P.(MD).No.12734 of 2025

M/S.Shanfaco,
represented by its,
Authorised Signatory A.Mohamed Sahidul Ansari,
GSTIN 33AELPM7912A1ZS,
4-28b, Ambai Road,
Tenkasi-627811 ... Petitioner

Vs.

The State Tax Officer (ST),
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi. ...Respondent

Prayer : Writ Petition 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: 33AELPM7912A1ZS/ 2017-18 dated 14.11.2024, by the respondent for the assessment year 2017-18 under Section 74 of TNGST Act, 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and further direct the respondent to redo the assessment after affording due opportunity to the petitioner within the time stipulated by this Court.

For Petitioner	: Mr.N.Sudalai Muthu
For Respondent	: Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed to quash the impugned order passed by the respondent in GSTIN:33AELPM7912A1ZS/ 2017-18 dated 14.11.2024, for the assessment year 2017-18 under Section 74 of TNGST Act, 2017, and consequently, direct the respondent to redo the assessment after affording due opportunity to the petitioner within the time stipulated by this Court.

2.This writ petition is disposed of at the time of admission after hearing the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

3.It is fairly considered by the petitioner that the petitioner has already paid 90% of the disputed tax. However, the impugned order was passed. It is submitted by the learned counsel appearing for the petitioner that the impugned order has been passed without hearing the petitioner and therefore, there is a manifest violation of the principles of natural justice.

4.Considering the fact that the petitioner has paid substantial amount of the disputed tax and considering the fact that the petitioner did not intend to challenge the same earlier, this Court is inclined to quash the impugned order and remits the case to the respondent to pass a fresh order.

5.Accordingly, the impugned order of the respondent in GSTIN:33AELPM7912A1ZS/ 2017-18 dated 14.11.2024, passed for the assessment year 2017-18 under Section 74 of TNGST Act, 2017, is hereby quashed and the case is remitted back to the respondent subject to the petitioner depositing the balance disputed tax amount within a period of 30 days from the date of receipt of a copy of this order.

6.The petitioner is directed to file reply to the show cause notice issued earlier within a period of 30 days from the date of receipt of a copy of this order. The impugned order stands quashed shall be treated as corrigendum/addendum to the show cause notice issued earlier. The respondent is directed to pass appropriate orders on the show cause notice on merits and in accordance with law after hearing the petitioner.

7.With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected writ miscellaneous petition is closed.

23.06.2025

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

To

The State Tax Officer (ST),
Tenkasi Assessment Circle,
Commercial Taxes Buildings,
Tenkasi.

C.SARAVANAN, J.

vsg

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