BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.341 of 2025
and
W.M.P.(MD) No.234 of 2025

Tvl.Uthirapathi Contractor,
Rep., by its Proprietor P.Uthirapathi,
No.3/566, West Street, Sakkottai,
Sivapuram, Kumbakonam,
Thanjavur District-612 401. .. Petitioner

Vs.

The State Tax Officer (Inspection-I),
Office of the Joint Commissioner,
(State tax) (Intelligence),
Thiruvarur Division, Thiruvarur. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN: 33AAGPU8293D2ZE Tax Period: 2020-21 dated 05.09.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner	:	Mr.A.Satheesh Murugan
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The learned Additional Government Pleader would submit that the petitioner had paid the tax amount pursuant to the DRC-01 notice and the present show cause notice has only been issued for collection of interest and penalty.

2. Heard Mr.A.Satheesh Murugan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader appearing on behalf of the respondent.

3. Even though the learned Additional Government Pleader would submit that the petitioner had paid the tax amount pursuant to the DRC-01 notice and the present show cause notice has only been issued for collection of interest and penalty, however, considering the fact that

the same has been only made available in the portal, this Court is of the view that the issue raised in this writ petition is covered by an order of this Court in W.P.(MD) No.26481 of 2024 etc., batch dated 06.01.2025.

4. In view of the above, the impugned assessment order is set aside. The petitioner is directed to submit his reply within a period of two weeks from the date of receipt of a copy of this order and thereafter, the respondent, after giving an opportunity of hearing to the petitioner, pass orders on merits and in accordance with law. In view of this order, the bank attachment, if any, made shall also stand raised.

5. With the aforesaid direction, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

07.01.2025

NCC : Yes/No
Index : Yes/No
abr

K.KUMARESH BABU, J.

abr

To

The State Tax Officer (Inspection-I),
Office of the Joint Commissioner,
(State tax) (Intelligence),
Thiruvarur Division, Thiruvarur.

W.P.(MD) No.341 of 2025

Dated: 07.01.2025