



W.P.No.536 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 09.01.2025

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.536 of 2025
and
W.M.P.No.639 and 640 of 2025**

Sri Thulasi Departmental Stores,
Represented by its Partner
Edayapatty Ramasamy Palanivel,
219/2, Marappan Thottam,
Housing Board Colony,
Rasipuram, Namakkal,
Tamil Nadu - 637 408.

... Petitioner

-Vs-

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram - 637 408.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari, calling for the records of the respondent herein in impugned order in Reference No.21/2022-23/AC and the consequential DRC-07 dated 24.09.2022 passed by the respondent and quash the same.



W.P.No.536 of 2025

WEB COPY

For Petitioner : Mr.G.Vardini Karthik
For Respondent : Mr.C.Harsharaj
Additional Government Pleader

ORDER

(Order of the Court was made by **C.SARAVANAN, J.**)

The impugned assessment order dated 24.09.2022 has been passed by the respondent under Section 62 of the GST Act wherein a sum of Rs.61,643.96 has been confined towards tax for the period July, 2022.

2. Though the assessment order is of the year 2022 dated 24.09.2022, this writ petition has been filed only on 06.01.2025 on the ground that the petitioner had no knowledge about the aforesaid order. Under similar circumstances, this Court has taken a consistent stand by setting aside the order and remitted the case back to the respondent to pass a fresh order subject to the payment of 25% of disputed tax. We do not wish to take a different stand in this case.

3. Hence, this Writ Petition is disposed of at the time of admission itself by quashing the impugned assessment order dated 24.09.2022 subject to the payment of 25% of disputed tax by the petitioner. The impugned order shall be



W.P.No.536 of 2025

treated as a Show Cause Notice and the petitioner shall file a reply within thirty

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days from the date of receipt of a copy of this order. The respondent thereafter shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K., J.)

(C.S.N., J.)

09.01.2025

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji

To

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
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W.P.No.536 of 2025

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vji

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