



W.P.No.18748 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

WP No. 18748 of 2025
and WMP.Nos.20987 and 20988 of 2025

M/s.Peacock Hospitals Private Limited
Rep by its Managing Director
M.Sreekiram
31/8, 1st Floor
Welcome Colony, 14th Street
Thirumangalam, Chennai - 600 101

... Petitioner

Vs

The Assistant Commissioner (ST), Central – II
Chennai Central, JJ Nagar Assessment Circle
Greens Road, Chennai – 600 006

... Respondent

Prayer: Writ Petition under Article 226 of the Constitution of India for a Writ of Certiorari, calling for the records of the impugned order on the file of the respondent in DRC 07, Ref No.ZD3304241705974E, GSTIN 33AAICP3231D1ZX/2018-2019 dated 23.04.2024 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Services Tax Act, 2017 herein after referred to as GST Act, 2017 by the respondent and to quash the same.

For Petitioner : Mr.Prasannaa S.B

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Tax)



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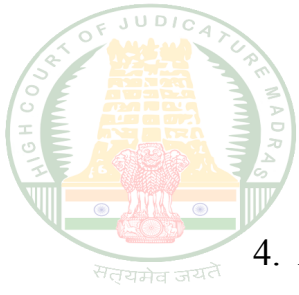
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ORDER

Heard both sides.

2. The petitioner suffered an exparte order under Section 73 of the TNGST Act. I am satisfied that the petitioner was misled by the contents of the notice and that why they could not appear for hearing which lead to the passing of the exparte order. The petitioner undertakes to pay 25% of the tax amount within a period of four weeks subject to the condition, the order impugned in the writ petition is quashed. The matter is remitted back to the file of the respondent.

3. The petitioner shall appear before the respondent on 07.07.2025 at 4 pm. If the petitioner fails to abide by the undertaking given before this Court, the benefit of the order would stand automatically recalled. All the contentions of the petitioner are left open. The petitioner shall place all the relevant materials and the respondent shall pass order(s) afresh on merits and in accordance with law.



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4. Accordingly, this writ petition is allowed. No costs. Consequently,
connected miscellaneous petitions stand closed.

22.05.2025

Index: Yes/No
Speaking/Non~speaking order
Internet: Yes
Neutral Citation: Yes/No
dhk

To

The Assistant Commissioner (ST), Central – II
Chennai Central, JJ Nagar Assessment Circle
Greens Road, Chennai – 600 006



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G.R.SWAMINATHAN J.

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