



WEB COPY



W.P.No.18878 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.18878 of 2025

K.K.K. Groups
(Rep. by its Proprietor Krishnan Kumar)
No.2/137, Mariyamman Kovil Street
Kannigapuram, Villupuram
Tamil Nadu – 604302.

.. Petitioner

Vs.

1. The State Tax Officer
Gingee Assessment Circle, Gingee
Address: No.1, Chetpet Road, Gingee.
2. The Deputy Commissioner (ST)
Villupuram, Commercial Taxes Building
Collector's Integrated Master Plan Complex
Villupuram – 605 602.
3. The Branch Head
ICICI Bank Limited
ICIC000631, KSS Hari Complex
No.35, Mariyamman Kovil Street
Tindivanam.

.. Respondents

Prayer: Petition filed under Article 227 of the Constitution of India, seeking a writ of certiorari, calling for the records on the files of the first respondent herein in the order Ref.No.33AXDPK8613P1Z4/2019-20 dated 1st August, 2024 issued along with the summary of the order in form GST-DRC-07 vide reference No.ZD330824001787B dated 1st August, 2024 for the tax period between April, 2019 to March, 2020, quash the same.



WEB COPY



W.P.No.18878 of 2025

For the Petitioner : Mr.S.Vishnupriya
For the Respondents : Mrs.K.Vasanthamala
Government Advocate (Tax)
for R1 and R2

ORDER

Heard both sides.

2. The petitioner suffered an *ex-parte* order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017. Before the impugned order came to be passed, notice was in fact issued by the first respondent, but then, it was posted in the Additional Notices Tab in the web-portal maintained by the first respondent. The petitioner assessee failed to notice the same.

3. The lapse on the part of the petitioner is condonable. It is also not in dispute that the petitioner has paid the entire tax amount. In this view of the matter, the impugned order stands quashed and the matter is remitted back to the file of the first respondent. The petitioner shall appear before the first respondent on 16.06.2025 at 04:00 p.m. and shall place all the relevant documents before the first respondent and the first respondent shall peruse the same and hear the petitioner and pass orders afresh on merits and in accordance with law.



W.P.No.18878 of 2025

WEB COPY

4. The petitioner's bank account has been attached. Since the petitioner appears to have cleared the liabilities, the said attachment shall stand lifted forthwith. The third respondent is directed to lift the attachment upon production of the certified copy of the present order by the writ petitioner herein.

5. The writ petition, accordingly, stands allowed. There shall be no order as to costs. Consequently, W.M.P.Nos.21144 and 21146 of 2025 are closed.

22.05.2025

Speaking Order/Non-Speaking Order

Neutral Citation:Yes/No

Index: Yes/No

drm/jeni

To:

1. The State Tax Officer
Gingee Assessment Circle, Gingee
Address: No.1, Chetpet Road, Gingee.
2. The Deputy Commissioner (ST)
Villupuram, Commercial Taxes Building
Collector's Integrated Master Plan Complex
Villupuram – 605 602.



WEB COPY



W.P.No.18878 of 2025

G.R.SWAMINATHAN, J.

(drm/jeni)

W.P.No.18878 of 2025

22.05.2025