IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 26100 of 2024
and
W.M.P.Nos.28507 and 28508 of 2024

Tvl. KKM Construction
Rep. by its Managing Partner,
Mr.K.Manickam,
S/o. Kullapan, aged 63 years,
2/47, Kandhikuppam, Krishnagiri,
Tamilnadu - 635 108. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Krishnagiri - II Circle,
SF.No.559/5, Ground floor,
Commercial Taxes Building,
Kallukkurukki Village, Saamanthamalai Post,
Ramapuram (SO), Collectorate Back side,
Krishnagiri - 635 115. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in the impugned order levying tax under Section 74 of TNGST Act, 2017 in Reference No.ZD3304242597936 dated 30.04.2024 along with Summary of the Order dated 30.04.2024 on the file of the respondent relating to the tax period November, 2018 to February, 2019 and quash the same.

For Petitioner : Mr.I.Dinesh
For Respondent : Ms.K. Vasanthamala
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 30.04.2024, whereby the demand proposed in DRC-01 dated 24.07.2023 has been confirmed. It is noted that the petitioner had submitted a reply to the notice in DRC-01 dated 24.07.2023. However, the reply was not properly considered, and as a result, the impugned order came to be passed against the petitioner.

4. The learned counsel for the petitioner submits that the petitioner is now willing to pay the pre-deposit of 10% as required for preferring an appeal against the impugned order. It is further submitted that the reply filed

by the petitioner on 18.04.2024 was not adequately considered, and the impugned order has been passed without properly addressing the petitioner's submissions, thereby causing prejudice to the petitioner's interest.

5. Considering the same, the impugned Assessment Order dated 30.04.2024 is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 24.07.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 30.04.2024 as an addendum to the Show Cause Notice dated 24.07.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3)

months thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.11.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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