IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 22.08.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.31964 of 2025
and
W.M.P.No.35798 of 2025

S.KHAJA MOHIDEEN

Vs

THE DEPUTY STATE TAX OFFICER-2
PALLAVARAM ASSESSMENT CIRCLE,
INTEGRATED (CT) AND REGN. DEPARTMENT BUILDING
SOUTH TOWER, ROOM NO.345, NANDANAM,
CHENNAI-600 035. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned order vide GSTIN 33BIEPK5965M3ZR/2022-23 dated 20.07.2023 along with DRC-07 order under Section 73 Ref No. ZD330723083570G dated 20.07.2023 issued by the respondent herein and quash the same as illegal arbitrary and against the law.

For Petitioner	:	Mr.J.Poojesh for Mr.Praveen S.Purohit
For Respondent	:	Ms..Amirta Poonkodi Dinakaran Government Advocate (T)

Order

Heard Mr.J.Poojesh learned counsel appearing for the petitioner and Ms..Amirta Poonkodi Dinakaran, learned Government Advocate, who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 20.07.2023 along with DRC-07 order under Section 73 dated 20.07.2023 and to quash the same.

3. Mr.J.Poojesh learned counsel appearing for the petitioner would submit that the respondent has issued a show cause notice dated 20.06.2023, since there was no business activity, the petitioner's registration was cancelled by the respondent vide order dated 08.06.2023, hence, the petitioner could not access the Portal was not in a position to file reply, however, the respondent proceeded to pass the impugned assessment order, imposing a penalty of Rs.70,000/- under Section 125 of the TNGST Act, 2017.

3.1 The learned counsel for the petitioner would further submit that the impugned order passed by the respondent is an ex parte order, as the petitioner has not been served with any such notices, which culminated in the impugned through Physical mode of service and the same were served only through the Portal, which was unfortunately, unnoticed by the petitioner; and that only when the bank account of the petitioner came to be attached on 04.08.2025, the petitioner became aware of the impugned order, and the very next day, i.e. on 05.08.2025, he has remitted the entire penalty amount as imposed by the respondent vide the impugned order, i.e. Rs.70,000/-,and approached this Court by way of present Writ Petition challenging the assessment order and hence, the learned counsel prays for setting aside the impugned order.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T) for the respondent would submit that the petitioner has admitted the liability and remitted the penalty imposed by the respondent, i.e sum of Rs.70,000/- on 05.08.2025, and when the petitioner having admitted the liability, he ought to have approached this Court challenging the impugned order at the earliest point of time, as, the assessment order was passed on 20.07.2023, whereas, the petitioner has approached this Court after a lapse of two years, therefore, insisted this Court not to entertain the Writ Petition.

5. I have given due considerations to the submission made by the learned counsel appearing for the petitioner and learned Government Advocate for the respondent and perused the materials available on record.

6. In the present case, the petitioner has admitted their liability and also remitted the penalty as imposed by the respondent in the impugned order dated 20.07.2023, on 05.08.2025, i.e. a sum of Rs.70,000/-. Though the petitioner's claims ignorance of the assessment order, which was passed in the year 2023, i.e. on 20.07.2023, and stated that he came to know of the assessment only when the bank account of the petitioner was attached on 04.08.2025, that per se would not be a reason for deeming the assessment order as ex part order, as, the petitioner, who remained to be a business dealer and having run the business by obtaining GST registration, irrespective of the fact whether such business is successful or not, obviously, he would have known the pros and cons involved in the said business, especially, when its comes to the matter of filing GST returns and the complications involved in it. Even assuming without acceding that the petitioner was totally ignorant of the assessment order passed in the year 2023 and came to know of the same only when the attachment order was passed in the year 2025, thereby, freezing the petitioner's bank account ie. on 04.08.2025 immediately thereafter, he remitted the penalty on the very next day, and approached this Court by way of filing the present Writ Petition on 11.08.2025, the Writ Petition filed challenging the assessment order after a lapse of two years is not maintainable, as, it is a trite law that ignorance of law is not an execuse.

7. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petition is also dismissed.

22.08.2025

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Index : yes/no

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Krishnan Ramasamy,J.,

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