



W.P. No.34333 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34333 of 2025

and

W.M.P. Nos.38496 and 38497 of 2025

Tvl.Malliga Agencies,
Rep. By its proprietor Mahesh,
333, Main Road,
Royapuram, Mannargudi,
Thiruvarur-612 803.

...Petitioner(s)

vs.

The State Tax Officer,
Mannargudi Circle,
Thiruvarur.

...Respondent(s)

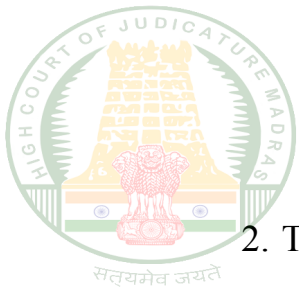
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the respondent in GSTIN:33AARFM1587H1ZY/2017-18 dated 25.01.2025 and quash the same as illegal, arbitrary, against the provisions of law and against the principles of natural justice.

For Petitioner(s) : Mr.A.Chandrasekaran

For Respondent(s) : Mrs.P.Selvi
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.



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2. The present writ petition is filed challenging the impugned order dated 25.01.2025 relating to the assessment year 2017-18.

3. It is submitted by the learned counsel for petitioner that petitioner is a dealer in pesticides and fertilizers and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2017-18, the petitioner filed their returns and paid appropriate taxes. However, on verification of the returns it was noticed that there was alleged mismatch between GSTR 3B and 2A.

4. Pursuant thereto, a notice in DRC-01A was issued on 15.09.2023 followed by show cause notice in DRC-01 dated 08.01.2024 and personal hearing notices dated 04.11.2024 and 03.01.2025. However, petitioner had not responded to any of the above notices, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded on the GST Portal, thereby, the petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged



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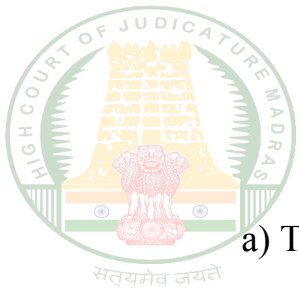
discrepancies.

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5. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of *M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024*, to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes.

6. It was further submitted that petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal. It was submitted that pursuant to the impugned order of assessment, recovery proceedings were initiated and bank accounts have been attached and requests that the same may be lifted on payment of 25% of disputed taxes (only if there is bank attachment), to which the learned Government Advocate appearing for the respondent does not have any serious objection.

7. By consent of both parties, the writ petition stands disposed of on the following terms:



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a) The impugned order dated 25.01.2025 is set aside.

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b) The petitioner shall deposit 25% of the disputed taxes as agreed to by both the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.

c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.

d) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration of the impugned order.

e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

f) On complying with the above condition, the impugned order of



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assessment shall be treated as show cause notice and the petitioner shall submit

its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., payment of 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.

8. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.09.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

The State Tax Officer,
Mannargudi Circle,
Thiruvarur.



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MOHAMMED SHAFFIQ, J.

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