IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35228 of 2025
and
W.M.P.Nos.39444 and 39445 of 2025

Gobi Giriraj Rajesh
Sole Proprietor of Vikineshwara Food Products
Son of Giriraj ... Petitioner

Vs.

The Assistant Commercial (ST) (FAC),
Gobichettipalayam Assessment Circle,
Erode, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD3302252331770 dated 22.02.2025 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 22.02.2025 in Reference No.ZD3302252331770 on the file of the respondent relating to F.Y.2020-21 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel
for M/s.N.Janani

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 22.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 for the Tax Period April 2020 – March 2021 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Assessment Order dated 22.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

3. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

4. Considering the same, the impugned Assessment Order dated 22.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

5. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the Petitioner complies with the above stipulated conditions, 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, after hearing the Petitioner.

7. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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

16.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commercial (ST) (FAC),
Gobichettipalayam Assessment Circle,
Erode, Tamil Nadu.

C.SARAVANAN, J.

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