IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35518 of 2025
and
W.M.P.Nos.39750 & 39752 of 2025

Tvl. Sri Nithi Agencies,
Rep. by its Propritrix Mrs.Usha Chandrasekar
No.14-7, Vallalar West Street,
Mayiladuthurai,
Tamil Nadu – 609 001.
GSTIN : 33AAYPU2620A1ZS ... Petitioner

Vs.

The Deputy State Tax Officer-1 (ST),
Office of the Deputy Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
No.5, Mayaranathar Keela Veedhi, New Street,
Pookollai, Commercial Taxes Building,
2nd Floor, Mayiladuthurai,
Tamil Nadu – 609 001. ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent herein in its Impugned Order passed by the Respondent Order in GSTIN: 33AAYPU2620A1ZS/2019-2020 dated 11.03.2025 along with consequential order in Form DRC-07 bearing Reference No.ZD330325058940G dated 11.03.2025 for the period 2019-2020 and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.Prashanth Kiran
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 11.03.2025 passed under Section 74 of the respective GST enactment, for the Assessment Year 2019-2020 (April 2019 to March 2020)

2. The impugned order has been preceded by a Show Cause Notice in Form GST DRC-01 dated 20.12.2022 and three Personal Hearing Notices dated 27.01.2023, 13.02.2023 and 08.03.2023. The impugned show cause notice has been preceded by a Discrepancy Notice in Form GST ASMT-10 dated 09.06.2022 and an Intimation in Form GST DRC-01A dated 10.11.2022. The petitioner has not replied to any of the notices and thus, suffered the impugned Order dated 11.03.2025.

3. The learned counsel for the petitioner would submit that the impugned order has been passed without proper application of mind and therefore, liable to be set aside.

4. On the other hand, the learned Government Advocate for the respondent would submit that the petitioner, having failed to respond to the notices, cannot seek quashing of the impugned order and therefore, sought to dismiss this writ petition. He would also submit that, the petitioner has an alternative remedy of appeal before the Appellate Deputy Commissioner.

5. I have heard the learned counsel for the petitioner and learned Government Advocate for the respondent.

6. 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 such petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

7. Considering the same, the impugned Assessment Order dated 11.03.2025 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.

8. The petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 20.12.2022 by treating the impugned Assessment Order dated 11.03.2025 as an addendum to the Show Cause Notice dated 20.12.2022 within a period of thirty (30) days from the date of receipt of a copy of this order.

9. 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.

10. 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.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

16.09.2025

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Neutral Citation : Yes / No

To

The Deputy State Tax Officer-1 (ST),
Office of the Deputy Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
No.5, Mayaranathar Keela Veedhi, New Street,
Pookollai, Commercial Taxes Building,
2nd Floor, Mayiladuthurai,
Tamil Nadu – 609 001.

C.SARAVANAN, J.

raja

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