IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36347 of 2025
and
W.M.P.Nos.40613 & 40615 of 2025

Tvl.Sri Lakshminarayana Traders,
Represented by its Proprietor,
V.Sugumaran,
91, Perumalkovil Street,
Varthampattu, Tiruvalaputhur,
Mayiladuthurai TK,
Nagapattinam 609 202.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Mayiladuthurai Assessment Circle,
Mayiladuthurai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in GSTIN :33AUXPS8787K1Z9/2020-2021 dated 22.02.2025 and quash the same and consequently direct the respondent to given a opportunity of personal hearing.

For Petitioner : Mr.P.R.Kumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

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

3. 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 26.11.2024 for the Tax Period 2020 – 2021. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has 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.

4. 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.

5. 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.

6. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 26.11.2024 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 26.11.2024 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 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.

8. In case the Petitioner fails to comply with any of the conditions stipulated above, 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

25.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST)
Mayiladuthurai Assessment Circle,
Mayiladuthurai.

C.SARAVANAN, J.

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