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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:24.01.2025

CORAM:

THE HONOURABLE **MR.JUSTICE G.K.ILANTHIRAIYAN**

W.P.(MD)No.2071 of 2025
and
W.M.P.(MD)Nos.1465 & 1466 of 2025

De Zodiac Erecters ... Petitioner

/Vs./

The Deputy State Tax Officer
2, Madurai Rural (East) Assessment Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Salai,
Madurai District 625 020. ... Respondent

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide her proceedings bearing Reference No. ZD330923238470H/2017-18 dated 29.12.2023 and its summary order in Form GST DRC-07 bearing Reference No.ZD3312232539O2O dated 29/12/2023 GSTIN/ID 33AAJFD 9269K2ZW Tax Period JUL 2017-MAR 2018 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act 2017.

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For Petitioner : Mr.K.Srinivasan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed challenging the order passed by the respondent dated 29.12.2023, thereby passed an order to pay GST amount to the tune of Rs.28,05,678/-. On receipt of the same, the petitioner submitted representation, thereby requested for settlement of tax in installments, by the representation dated 04.09.2024. Accordingly, the petitioner was permitted to pay tax dues by installments and the petitioner had also paid Rs.2,00,000/- by two installments on 04.09.2024 and 15.11.2024. After having been accepted the order and paid part of the tax amount, now, the petitioner challenged the order dated 29.12.2023 on the ground that no show cause notice was served on the petitioner, inconsonance with the provision 169 of the TNGST / CGST Act.

2. The learned counsel for the petitioner submitted that though this order also communicated only through the respondent's portal and it was not served on the petitioner.

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3. However, after having been accepted the order and paid part of the tax amount, the petitioner cannot be permitted to submit any further explanation / reason. However, the petitioner can approach the appellate authority for appropriate relief as against the order impugned in this Writ Petition.

4. In view of the above, the petitioner is at liberty to file an appeal before the Appellate authority within a period of two weeks from the date of receipt of copy of this order.

5. With the above direction, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.01.2025

Index : Yes / No
NCC : Yes / No
LS

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G.K.ILANTHIRAIYAN, J.

LS

TO:-

The Deputy State Tax Officer
2, Madurai Rural (East) Assessment Circle,
Commercial Taxes Buildings,
Dr. Thangaraj Salai,
Madurai District 625 020.

Order made in
W.P.(MD)No.2071 of 2025

Dated:
24.01.2025

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