



W.P.(MD) No.13809 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13809 of 2025

and

W.M.P.(MD) No.9960 of 2025

Tvl. Sai Marketing,
rep. by its Proprietor D.Vivekanandan.

... Petitioner

Vs

The Deputy State Tax Officer-I,
Kovilpatti-II Assessment Circle,
Tuticorin District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent *vide* his order in GSTIN No 33AUKPV2895E1Z7, tax period: 2018-19, dated 01-02-2024 and quash the same as it is illegal, without jurisdiction and 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.



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For petitioner : Mr. A. Satheesh Murugan

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

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

2. This Writ Petition is filed before this Court against the impugned order dated 01.02.2024 passed for the assessment year 2018-19. The petitioner has stepped over its rights and approached this Court by way of this Writ Petition. Such Writ Petition, challenging the correctness of the decision in the impugned order, cannot be entertained. However, it is noticed that the petitioner has not replied to the show cause notice.

3. Under the similar circumstances, the Court is inclined to come to the rescue of the petitioner by permitting the petitioner to deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. Subject to the petitioner's compliance of the above requirements, the impugned



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order shall stand quashed. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order.

4. The respondent shall thereafter proceed to pass fresh orders. Needless to state, the petitioner shall be heard before passing such order.

5. This Writ Petition stands disposed of, with above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

02.06.2025

To
The Deputy State Tax Officer-I,
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C.SARAVANAN, J.

apd

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