



W.P.(MD) Nos.13765, 13766 & 13768 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) Nos.13765, 13766 & 13768 of 2025

and

W.M.P.(MD)Nos.9928, 9935 & 9940 of 2025

In W.P.(MD) No.13765 of 2025:

Tvl Southern Trade Link,
rep. by its Partner Ramesh

... Petitioner

Vs

1.The Commercial Tax Officer/Proper Officer,
Paramakudi Assessment Circle,
Paramakudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent *vide* GSTIN. 33ACLFS4457J1ZQ/2017-18, dated 05.12.2023 and quash the same as illegal as devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

In W.P.(MD) No.13766 of 2025:

Tvl Southern Trade Link,
rep. by its Partner Ramesh

... Petitioner



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Vs

1.The Commercial Tax Officer/Proper Officer,
Paramakudi Assessment Circle,
Paramakudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent *vide* GSTIN. 33ACLFS4457J1ZQ/2018-19, dated 27.04.2024 and quash the same as illegal as devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19.

In W.P.(MD) No.13768 of 2025:

Tvl Southern Trade Link,
rep. by its Partner Ramesh

... Petitioner

Vs

1.The Deputy State Tax Officer-1 (ST).
Paramakudi Assessment Circle,
Paramakudi.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent *vide* GSTIN. 33ACLFS4457J1ZQ/2019-20, dated 28.08.2024 and quash the same as illegal as devoid of merits and direct the



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respondent to redo the assessment proceedings for the year 2019-20.

For petitioner : Mr.Raja.Karthikeyan
(in all W.Ps)

For respondent : Mr.R.Suresh Kumar
(in all W.Ps) Additional Government Pleader

COMMON ORDER

By this common order, these three Writ Petitions are taken up for disposal.
Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent in these three Writ Petitions.

2. These Writ Petitions are filed before this Court against the impugned order dated 05.12.2023, 27.04.2024 and 28.08.2024, respectively, passed for the assessment years 2017-18, 2018-19 and 2019-20, respectively. The petitioner has slept over its rights and approached this Court by way of these 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 respective show cause notice.



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

5. These Writ Petitions are disposed of, with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

02.06.2025



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To

1.The Commercial Tax Officer/Proper Officer,
Paramakudi Assessment Circle,
Paramakudi.

2.The Deputy State Tax Officer-1 (ST).
Paramakudi Assessment Circle,
Paramakudi.



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C.SARAVANAN, J.

apd

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