BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.20047 & 20048 of 2025
and
W.M.P.(MD) Nos.15432, 15433, 15450 & 15451 of 2025

Tvl Aauraa Home Fashion Private Ltd.,
rep. by its Proprietor – Eswaramoorthy Revathi.
... Petitioner in both W.Ps

Vs

The State Tax Officer (ST),
Office of Commercial Tax Officer,
Karur-4 Assessment Circle,
Karur. ... Respondent in both W.Ps

PRAYER IN BOTH W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the respondent in the Impugned Order in GSTIN- 33AAOCA9965H1Z5 /2017 - 18 dated 27.12.2023 along with consequential order bearing a Ref No- ZD3312232153323 and ZD331223216822T, respectively, dated 27.12.2023 for the Period July 2017 - March 2018, and quash the same as it is being contrary to the provision of CGST Act, 2017.

For petitioner (In both W.Ps)	: Mr. S.Kannan
For respondent (In both W.Ps)	: Mr.R.Suresh Kumar Additional Government Pleader

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COMMON ORDER

By this common order, these two Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. In these Writ Petitions, the petitioner has challenged two separate orders both dated 27.12.2023 passed for the Assessment Year 2017-18. Although the petitioner had an opportunity to file statutory appeal under Section 107 of the respective GST enactments within 90 days and further period of 30 days with the application to condone the delay, the petitioner has not opted to file an appeal. The reason forthcoming is that the petitioner failed to notice that the respective impugned orders and the respective notices that preceded the respective impugned orders had been issued, as they were posted in the web portal.

3. That apart, it is submitted that for an identical issue, the petitioner has suffered an adverse order, dated 19.12.2023 for the same period, however, for a different month. The petitioner has filed an appeal before the Appellate Commissioner and therefore, the petitioner has pressed for quashing the respective impugned orders stating that the matter has not attained finality.

4. I have considered the arguments advanced by the learned counsel for the petitioner and the objections of the learned Additional Government Pleader for the respondent.

5. This Court has taken a consistent view under the similar circumstances, by quashing the impugned Assessment Orders on terms. I find no reason to take a different view, since the petitioner has not participated in the proceedings. Considering the same, the respective impugned orders are quashed and the cases are remitted back to the respondent to pass fresh orders on terms subject to the petitioner depositing 25% of the disputed tax in cash in each of the respective impugned orders 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, if any, to the respective Show Cause Notices that preceded the respective impugned orders within stipulated time, by treating the respective impugned orders are as addendum to the respective Show Cause Notices.

7. In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law within a period of three (3) months thereafter.

8. In case, the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner as if this Writ Petition was dismissed *in limine* today.

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

Index : Yes / No **25.07.2025**
Internet : Yes / No
apd

To

The State Tax Officer (ST),
Office of Commercial Tax Officer,
Karur-4 Assessment Circle,
Karur.

<u>C.SARAVANAN, J.</u>

apd

W.P.(MD) Nos.20047 & 20048 of 2025

25.07.2025