



W.P(MD)No.15153 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15153 of 2025

and

W.M.P(MD)Nos.11424 and 11426 of 2025

M/s.VKN Contracts,
Represented by its Proprietor,
Radhakrishnan, S/o. Velu,
No. 9/58-3, Keelakkutheru,
Kakarampatti, Kurukusalai,
Thoothukudi-628722.

... Petitioner

Vs.

Deputy Commercial Tax Officer,
State Tax Office, Ettayapuram Circle,
No.10-1 , ST-3, Kansapuram,
Kadalayoor Road, Ettayapuram,
Thoothukudi Dist-628902.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the respondent in Order No.ZD331224016335W /2023-2024 /dated 03.12.2024 / GSTIN: 33BKWPR7597E2Z8 and to quash the same as illegal and violation of principles of law.



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For Petitioner : Mr.S.Muthu Kumar Raja
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed against the impugned order, dated 03.12.2024 passed for a tax period from April 2022 to March 2023 under the provisions of the respective Central Goods and Services Tax Act by the respondent herein.

2. The impugned order has been preceded by notice to which the petitioner has not replied. The learned counsel for the petitioner submits that one opportunity may be granted to the petitioner to vent out his grievance as the impugned order has been passed without considering the facts in proper perspective.

3. The learned Additional Government Pleader for the respondent on the other hand submits that the writ petition is devoid of merits. In any event, it is submitted that the petitioner has an alternate remedy.



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

5. With the consent of both sides, the writ petition is disposed of at the admission stage with the following directions:

(i) The petitioner is directed to deposit 25% of the disputed tax amount within a period of 30 days from the date of receipt of a copy of this order.

(ii) The petitioner is directed to file reply to the show cause notice issued earlier within a period of 30 days from the date of receipt of a copy of this order.

(iii) Subject to such compliance, the impugned order shall stand quashed.

(iv) The impugned order stands quashed shall be treated as corrigendum/addendum to the show cause notice issued earlier.

(v) The respondent is directed to pass appropriate orders on the show cause notice on merits and in accordance with law after hearing the petitioner.



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There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

09.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Deputy Commercial Tax Officer,
State Tax Office, Ettayapuram Circle,
No.10-1 , ST-3, Kansapuram,
Kadalayoor Road, Ettayapuram,
Thoothukudi Dist-628902.



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C.SARAVANAN, J.

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