BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.15172 & 15173 of 2025
and
W.M.P.(MD) Nos.11447, 11448, 11457 & 11459 of 2025

In W.P.(MD) No.15172 of 2025:

Sundarrajan ... Petitioner

Vs

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the impugned order issued by the respondent in GSTIN:33AAWPS303K1ZG/2017-18, dated 30.01.2024 and quash the same as unconstitutional.

For petitioner : Mr.J.Sivaram

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

*****

In W.P.(MD) No.15173 of 2025:

Abdul Majeeth ... Petitioner

Vs

The State Tax Officer/
The Assistant Commissioner of Commercial Taxes,
Srirangam Assessment Circle,
Tiruchirappalli – 06. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the impugned order issued by the respondent in GSTIN:33ANFPA4368M2ZX/2017-18, dated 10.08.2023 and quash the same.

For petitioner : Mr.J.Sivaram

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

*****

COMMON ORDER

By this common order, both Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent in both Writ Petitions.

2. In these two Writ Petitions, the petitioners in both Writ Petitions have challenged the respective impugned orders passed by the respondent for the following tax period:

S.No	W.P.(MD) Nos.	Tax period	Impugned orders
1.	W.P.(MD) No.15172 of 2025	2017-18	33AAWPS303K1ZG/2017-18, dated 30.01.2024
2.	W.P.(MD) No.15173 of 2025	2017-18	33ANFPA4368M2ZX/2017-18, dated 10.08.2023

3. The respective impugned order has been passed without any reply from the respective petitioners. Under these similar circumstances, the Court has come to the partial rescue of the petitioner by quashing the aforesaid order, subject to the petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of the order. Subject to the respective petitioners' compliance with the above requirements, the respective impugned order shall stand quashed and the matters are remitted back to the respective respondent to pass fresh orders.

4. The petitioner in both Writ Petitions shall file a reply to the show cause

notices that preceded the respective impugned order within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

5. The respective respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible. Needless to state, the respective petitioner shall be heard before passing such order.

6. Both the Writ Petitions stand disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2025
(3/3)

To
1.The State Tax Officer,
Woraiyur Assessment Circle,
Trichy.

2.The State Tax Officer/
The Assistant Commissioner of Commercial Taxes,
Srirangam Assessment Circle,
Tiruchirappalli – 06.

C.SARAVANAN, J.

apd

W.P.(MD) Nos.15172 & 15173 of 2025

04.06.2025
(3/3)