BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) Nos.15140 & 15141 of 2025**
**and**
**W.M.P.(MD) Nos.11395, 11396, 11429 & 11430 of 2025**

Tvl.Madhavan Builders,
rep. by its Proprietor Madhavan ... Petitioner in both W.Ps

Vs

The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin. ... 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 Certiorarified Mandamus, to call for the impugned assessment order on the file of the respondent vide GSTIN: 33BMBPM3209D1Z0/2021-22, dated 25.05.2023 and GSTIN: 33BMBPM3209D1Z0/2020-21, dated 27.02.2023, respectively and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2021-22 and 2020-21, respectively.

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

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

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**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.

2. In these two Writ Petitions, the petitioner has challenged the respective impugned Assessment 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.15140 of 2025 | 2021-22 | 33BMBPM3209D1Z0/2021-22, dated 25.05.2023 |
| 2. | W.P.(MD) No.15141 of 2025 | 2020-21 | 33BMBPM3209D1Z0/2020-21, dated 27.02.2023 |

3. The respective impugned orders have been passed without any reply from the petitioner. Under these similar circumstances, the Court has come to the partial rescue of the petitioner by quashing the aforesaid orders, 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 petitioner's compliance with the above requirements, the respective impugned orders shall stand quashed and the matters are remitted back to the respondent to pass fresh orders.

4. The petitioner shall file a reply to the show cause notices that preceded the respective impugned orders within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

5. The respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible. Needless to state, the 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**

To
The Assistant Commissioner (ST),
Tuticorin III Assessment Circle,
Tuticorin.

**C.SARAVANAN, J.**

apd

**W.P.(MD) Nos.15140 & 15141 of 2025**

**04.06.2025**