



W.P.(MD) No.15096 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.15096 of 2025
and
W.M.P.(MD) No.11363 of 2025**

M/s.Arulmigu Gomathi Sankar Modern Rice Mill,
rep. by its Partner.

... Petitioner

Vs

The Proper Officer,
Rajapalayam I Assessment Circle,
Rajapalayam.

... 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 the respondent vide case ID No.GSTIN/33AAJFA3138J1ZM/2017-18, dated 27.03.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For petitioner : Mr.Raja.Karthikeyan

For respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Government Advocate for the respondent.

The petitioner challenged the impugned order dated 27.03.2023 passed for the tax period 2017-18. The impugned order has been passed without any reply from the petitioner.

3. 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 petitioner's compliance with the above requirements, the impugned order shall stand quashed and the matter is remitted back to the respondent to pass fresh orders.

4. The petitioner shall file a reply to the show cause notice that preceded the



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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 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. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

04.06.2025

To
The Proper Officer,
Rajapalayam I Assessment Circle,
Rajapalayam.



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C.SARAVANAN, J.

apd

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