

W.P(MD)No.15567 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.15567 of 2025

and

W.M.P(MD)No.11777 and 11778 of 2025

Tvl.R.Ponthalivanimuthu,
Rep by its proprietor R.Thalavanimuthu,
No.3A/33A, Poonthoththam,
Kayalpatinam,
Thoothukudi – 628 204.

... Petitioner

Vs.

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

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, thereby calling for the impugned assessment order on the file of respondent vide GSTIN No.33ACGPT1257L1ZD/2021-22 dated 31.03.2023 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.



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For Petitioner

: Mr.Raja.Karthikeyan

For Respondent

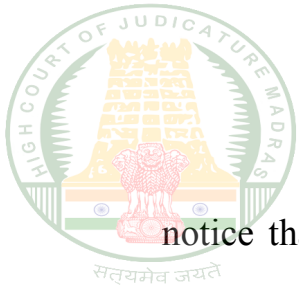
: Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

2. This Writ Petition is filed before this Court against the impugned order dated 31.03.2023 passed for the assessment year 2021-2022. The petitioner has slept over its rights and approached this Court by way of this Writ Petition. Such Writ Petition, challenging the correctness of the decision in the impugned order, cannot be entertained. However, it is noticed that the petitioner has not replied to the show cause notice.

3. Under the similar circumstances, the Court is inclined to come to rescue the petitioner by permitting the petitioner to deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. Subject to the petitioner's compliance of the above requirements, the impugned order shall stand quashed. The petitioner shall file a reply to the show cause



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notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order.

4. The respondent shall thereafter proceed to pass fresh orders. Needless to state that the petitioner shall be heard before passing such order.

5. This Writ Petition stands disposed of, with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

10.06.2025

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

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



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C.SARAVANAN, J.

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