

W.P.(MD).No.14238 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.05.2025

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.14238 of 2025

and

W.M.P(MD)Nos.10464 to 10466 of 2025

M/s.Ivy Property Developers Pvt. Ltd.,
Rep by its Director S.Vijaya Prabha,
4-1, Fourth Floor, Ivy Grand Apartment,
No.57-58, Gandhi Nagar I Main Road,
Thiruchirapalli-620 001.

... Petitioner

Vs.

1.The Assistant Commissioner(ST),
Woraiyur Assessment Circle,
C/2, II Floor, II Cross,
Thillainagar(West), Trichy-620 018.

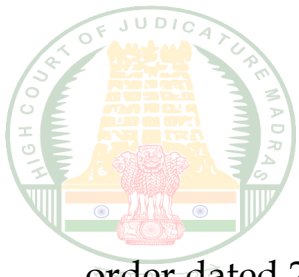
2.The State Tax Officer,
Woraiyur Assessment Circles,
C/2, II Floor, II Cross,
Thillainagar(West), Trichy-620 018.

3.The Branch Manager,
ICICI Bank Ltd.,
Thillainagar, Trichy-620 018.

4.The Branch Manager,
ICICI Bank Ltd.,
W.B.Road, Trichy.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the second respondent in his proceedings in GSTIN:33AADC11011R1ZQ/2018-19, quash the



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order dated 25.09.2024.

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For Petitioner : Mr.S.Raja Jeyachandra Paul

For R1 & R2 : Mr.D.Gandhiraj
Special Government Pleader

(*)For R3 & R4 : Mr.Krishna for M/s.Activity Law Associates

ORDER

The present writ petition is filed challenging the assessment order dated 25.09.2024 passed by the second respondent in his proceedings in GSTIN: 33AADC11011R1ZQ/2018-19.

2.Even though the petitioner carried on business in the financial year 2018-19, he cancelled the GST registration and closed down the business on 30.05.2020.

3.However, the respondents have initiated the proceedings vide show cause notice dated 22.07.2024. The show cause notice was only uploaded in the GST Portal. Since the petitioner has closed down the business, he failed to see the said show cause notice. Since no reply was submitted by the petitioner, the respondent has passed the assessment order.

4.Literally, no opportunity was given to the petitioner. It is further seen that the petitioner had already paid a sum of Rs.3,28,676/-, hence, there is no revenue loss. Therefore, the order passed by the second respondent dated 25.09.2024 in GSTIN:33AADC11011R1ZQ/2018-19, is set aside and the matter is remitted back to



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the authority for fresh consideration. The petitioner shall submit his reply within a
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period of four weeks from the date of receipt of a copy of this order. The authority
shall complete the proceedings within a period of four months therefrom. The
petitioner shall co-operate with the assessment proceedings.

5. With the above direction, this Writ Petition stands allowed. No costs.
Consequently, connected miscellaneous petitions are closed.

Sd/-

22/05/2025

**(*) Incorporated as per order of this Court dated 17/06/2025 made in
WP(MD)No.14238 of 2025**

// True Copy //

/ /2025

Sub Assistant Registrar
(CS-I / II / III / IV)
Madurai Bench of Madras High Court,
Madurai.

Ns

To

(*) To be substituted to the order which already despatched on 04/06/2025

1. The Assistant Commissioner(ST),
Woraiyur Assessment Circle,
C/2, II Floor, II Cross,
Thillainagar(West), Trichy-620 018.
2. The State Tax Officer,
Woraiyur Assessment Circles,
C/2, II Floor, II Cross,



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Thillainagar(West), Trichy-620 018.

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+1 CC to M/s.S.RAJA JEYA CHANDRA PAUL, Advocate (SR-30989[F] dated 22/05/2025)

+1 CC to M/s.SPL GP (SR-31093[F] dated 23/05/2025)

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and W.M.P(MD)Nos.10464 to 10466 of 2025
22.05.2025**

AS - (03 .06.2025) 4P/ 5 C

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AVK - (26 .06.2025) 4P/ 5 C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17/07/2023.