**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 22.05.2025**

**CORAM**

**THE HONOURABLE MRS.JUSTICE S.SRIMATHY**

**W.P.(MD).No.14240 of 2025**
**and**
**W.M.P(MD)Nos.10468 and 10469 of 2025**

Sri Chima Cars Private Limited
Rep by its Managing Director:
A. Balasubramanian,
45, Kamak Road, Sivakasi-626 189. ... Petitioner

Vs.

The Assistant Commissioner(ST)-II,
Sattur(FAC)
Office of the Assistant Commissioner(ST)
Sattur-II Circle. ... Respondent

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 on the file of the respondent in GSTIN:33AAXCS1319Q1ZN/2020-21 dated 22.02.2025 and FORM GST DRC-07 issued in Reference No.ZD330225228600W dated: 22/02/2025 and quash the same as illegal, invalid and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran
For Respondent : Mr.D.Gandhiraj,
Special Government Pleader

**ORDER**

The present writ petition has been filed challenging the assessment order dated 22.02.2025 passed by the respondent in GSTIN:33AAXCS1319Q1ZN/ 2020-21.

2. The contention of the petitioner is that when he received 24 notices dated 12.11.2024, the petitioner sought time for two months to file prepare and file reply vide letter dated 11.12.2024. Thereafter the respondents had issued restriction notice dated 07.02.2025 but the same was not received by the petitioner. Again, the petitioner submitted a letter dated 17.02.2025 seeking further 10 days time. The respondents had issued restriction notice dated 19.02.2025 and the same was not received by the petitioner. Since the petitioner had not submitted reply within two days as per the restriction notice dated 19.02.2025, the respondent had proceeded to pass the exparte assessment order dated 22.02.2025.

3. The specific contention of the petitioner that both the restriction notices dated 07.02.2025 and 19.02.2025 were never received and he was not aware of

the restricted time. Subsequently, the respondent has passed an order without giving an opportunity to the petitioner.

4. Further it is seen that the respondent has issued show cause notice for levying the tax to the tune of Rs.43,48,389/-. However, in the final order, more than one crore is levied. Therefore, the assessment order has travelled beyond the show cause notice. On that ground, the petitioner is having a good case for rehearing. Therefore, the assessment order dated 22.02.2025 passed by the respondent in GSTIN:33AAXCS1319Q1ZN/2020-21 is set aside and the matter is remitted back to the respondent for fresh consideration.

5. However, the revenue cannot suffer. Therefore, the petitioner is directed to deposit a sum of Rs.5,00,000/- within a period of one month from the date of receipt of a copy of this order. On such deposit being made, the authority shall grant opportunity of personal hearing and then pass orders on merits and in accordance with law, within a period of four months therefrom. The petitioner is directed to submit the reply for the 24 show cause notices along with documents within a period of one month from the date of receipt of the copy of the order.

6. With the above directions, the Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petitions are closed.

22.05.2025

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

S.SRIMATHY, J.

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To
The Assistant Commissioner(ST)-II,
Sattur(FAC)
Office of the Assistant Commissioner(ST)
Sattur-II Circle.

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