



W.P(MD)No.15227 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.15227 of 2025

and

W.M.P(MD)No.11508 of 2025

Tvl.R.D.Construction,
Rep. by its Proprietor N.Muthu Kumar,
No.4, Shanmugam Pillai 2nd Street,
Karaikudi,
Sivagangai – 630 002.

..Petitioner

Vs

The State Tax Officer / Proper Officer,
Karaikudi Assessment Circle,
Sivagangai District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent vide GSTIN: 33AACFR0133R1Z7/2019-20 dated 27.08.2024 and quash the same and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Rajakarthikeyan

For Respondent : Mr.J.K.Jayaselan
Govt. Advocate



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ORDER

The petitioner is before this Court against the impugned assessment order dated 27.08.2024 passed by the respondent for the financial year 2019-20. The impugned order is preceded by a notice to DRC 01 dated 20.05.2024. However, the petitioner has not replied to the same and has suffered an adverse order at the hands of the respondent, wherein not only tax but also penalty and interest have also been imposed against the petitioner.

2. Under similar circumstances, this Court has been coming to the rescue of the person like the petitioner by quashing the impugned order subject to the assessee depositing of 25% of the disputed tax as a condition. I find no reason to deviate from the said stand.

3. Under these circumstances, the impugned order is set aside subject to the petitioner depositing 25% of the disputed tax within 45 days from the date of receipt of a copy of this order. The petitioner shall, however, file a reply to the notice DRC 01 dated 20.05.2024 by treating to impugned order as a corrigendum to the said notice within 30 days from the date of receipt of a copy of this order. Subject to the



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petitioner depositing, the impugned order shall be quashed. The respondent shall pass a fresh order subject to the petitioner depositing the aforesaid amount within the aforesaid period. In case the petitioner fails either to file a reply within 30 days from the date of receipt of a copy of this order or to deposit the aforesaid amount within a period of 45 days as stipulated above, it shall be construed that the writ petition shall be dismissed. In case the petitioner complies, the final order shall be passed on merits after hearing the petitioner. Since the dispute pertains to the financial year 2019-20, the respondent is entitled to pass the final order as expeditiously as possible.

4. With the above direction this writ petition is disposed of. No costs. Consequently, connected W.M.P is closed.

09.06.2025

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

To
The State Tax Officer / Proper Officer,
Karaikudi Assessment Circle,
Sivagangai District.



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C.SARAVANAN, J.

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