BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.16385 of 2025
and
W.M.P.(MD).Nos.12470 and 12472 of 2025

Tvl.Uthra Construction Company,
Rep by its Partner Karuppasamy,
No.142/7B, EB Office Backside,
George Nagar, Annuppanadi,
Madurai-625 009. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai. ...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 vide GSTIN:33AAGFU4517L1Z0/2021-22 dated 21.02.2024 on the file of the respondent and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr.Raja.Karthikeyan
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition has been filed against the impugned assessment order vide GSTIN:33AAGFU4517L1Z0/2021-22 dated 21.02.2024 passed by the respondent and consequently direct the respondent to redo the assessment proceedings for the year 2021-22.

2.Instead of filing statutory appeal in time as per Section 107 of TNGST Act, 2017/CGST Act, 2017, now the petitioner has filed this writ petition. A perusal of the impugned order reveals that the petitioner did not submit a reply to the show cause notice. However, it appears that there was some discussion on the merits of the case

3.Under similar circumstances, this Court has come to rescue the person like the petitioner by granting liberty to file a detailed reply by treating the impugned assessment order as an addendum to the show cause notice, which preceded the assessment order, subject to terms.

4. I see no reason to take a different view. Accordingly, the impugned order stands quashed, subject to the petitioner deposits depositing 25% of the

disputed tax to the credit of the Government, from its Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. Thereafter, the respondent shall pass a fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of four weeks.

6. In case the petitioner complies with the abovesaid conditions stipulated, the impugned order shall be deemed to have been quashed. In case the petitioner fails to comply with the above conditions, it shall be deemed that the Writ Petition has been dismissed, in which the respondent is at liberty to proceed against the petitioner for recovery of tax due from the petitioner.

7. The writ petition stands disposed of with the above directions. There shall no order as to costs. Consequently, the connected miscellaneous petitions are closed.

19.06.2025

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

To

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai.

C.SARAVANAN, J.

vsg

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