BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.06.2025

CORAM:

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P(MD)No.15494 of 2025
and
W.M.P(MD)Nos.11720 and 11721 of 2025

I.Vetrivel
Contractor,
GSTIN No.33ACOPV5310J4ZA,
No.7, Thiruvalluvar Nagar,
Usilampatti, Madurai -625 532. ... Petitioner

vs.

State Tax Officer,
Madurai Rural (West) Assessment Circle,
Commercial Taxes Department,
C.T.Complex, 1st Floor, Dr.Thangaraja Road,
Madurai -625 020. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records of the respondent contained in the order-in-original bearing Ref.No.ZD330225290958Z dated 27.02.2025 issued in Form GST DRC-07 by the respondent under section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 and all proceedings in consequence thereof including but not limited to the proceedings contained in the Annexure Document for Form DRC-07, bearing ARN No. AD331124005558E/2020-21, dated 27.02.2025, for financial year 2020-21 and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.M.Velmurugan
for Mr.G.Natarajan
For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorari, to quash the order of the respondent bearing Ref.No.ZD330225290958Z, dated 27.02.2025 issued in Form GST DRC-07 by the respondent under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 and all proceedings in consequence thereof including but not limited to the proceedings contained in the Annexure Document for Form DRC-07, bearing ARN No.AD331124005558E/2020-21, dated 27.02.2025, for financial year 2020-21.

2.The learned Counsel appearing for the petitioner submitted that is a recurring show cause notice for the assessment year 2021-2022. For the subsequent year 2022-2023, show cause notice was issued and the petitioner has submitted a detailed reply. After enquiry, the respondent has dropped the substantial portion of the tax. Therefore, the same is also applicable to the present assessment year 2021-2022. Unfortunately, the petitioner has failed to submit his reply and the documents. Therefore, the petitioner is suffering with huge tax, interest and liability.

3.The contention of the respondent cannot be accepted for any interim direction for payment of tax. There cannot be any demand, since the subsequent proceedings are dropped.

4.Therefore, this Court is inclined to set aside the assessment. Accordingly, the assessment order is set aside. The petitioner is directed to submit a detailed reply. Thereafter, an enquiry shall be conducted and completed within a period of four months from the date of receipt of a copy of this order. The petitioner is permitted to appear in person and a personal hearing shall be granted to the petitioner without fail.

5.With the above observations, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

06.06.2025

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

Tmg
To:

State Tax Officer,
Madurai Rural (West) Assessment Circle,
Commercial Taxes Department,
C.T.Complex, 1st Floor, Dr.Thangaraja Road,
Madurai -625 020.

S.SRIMATHY, J.

Tmg

ORDER MADE IN
W.P(MD)No.15494 of 2025

DATED : 06.06.2025