BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.15666 of 2025
and
W.M.P.(MD) Nos.11897 & 11898 of 2025

Rethinsamy Mahalingam
Proprietor of Classic Agencies
1st Floor, 7/836,
Balasubramaniyan Street,
College Compound,
Nagamalai Puthukottai,
Madurai - 625 019. ... Petitioner

Vs.

The State Tax Officer (ST)/
The Commercial Tax Officer,
Madurai Rural (West) Assessment Circle,
Commercial Taxes Building
(Near Law College),
Dr.Thangaraj Road, K.K.Nagar,
Madurai - 625 020. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records from the file of the respondent in impugned order passed in Reference No.ZD330225020958F in GSTIN/ID : 33AAPPM8613E1ZO dated 03.02.2025 for the F.Y. 2017-18 and quashing the same as without jurisdiction, barred by limitation, erroneous on facts and violative of principles of natural justice.

For Petitioner	: Mr.R.Ananth for Mr.K.S.Prakash
For Respondent	: Mr.R.Suresh Kumar Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, the learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent, this Writ Petition is being disposed of at the time of admission.

3. The petitioner has filed this Writ Petition challenging the impugned order passed in Reference No.ZD330225020958F under GSTIN/ID: 33AAPPM8613E1ZO, dated 03.02.2025, for the financial year 2017-18.

4. The petitioner has filed this writ petition on 05.06.2025, i.e., two days after the expiry of the limitation period for filing an appeal under

Section 107 of the TNGST Act, 2017, before the Commissioner, as the petitioner is an assessee under the Tamil Nadu State Authorities.

5. The impugned order has been passed for the tax period from July 2017 to March 2018, which was preceded by a notice in Form GST DRC-01A dated 19.09.2023 issued under Section 73(5) of the Act, and a Show Cause Notice in Form GST DRC-01 dated 31.12.2023 issued under Section 74 of the Act. The petitioner submitted a reply to the said notices. However, the impugned order has been passed as if the petitioner's reply did not address the queries raised in the aforesaid Show Cause Notice. The operative portion of the impugned order reads as under:

> ANALYSIS AND CONCLUSION:
>
> On examination of the reply of the tax payer reveals that they have not filed reply as per query raised in the SCN. They have neither filed any original invoices and other related documents as per section 16(2) of the Act nor filed any certificate as per circular No. 183-2022 dt:27-12-2022. Hence the tax payer were advised to file necessary document/certificate on the date of personal hearing and informed that, in the absence of the above such documents the proposal will be confirmed. The details of Personal hearing notices are appended below.

SI NO	NOTICE TYPE	GST FORM	ISSUED DATE	TAX PAYER REPLY
1	1st personal hearing in the form of Reminder	Reminder-1	05.08.2024	No reply submitted and Not appeared

2	personal hearing in the form of Reminder through portal and postal	Reminder-2	06.09.2024	No reply submitted and Not appeared
3	1st personal hearing in the form of Reminder portal and postal	Reminder-3	14.12.2024	No reply submitted and Not appeared

The tax payer had not turned up even after repeated reminders. From the above it is construed that they have nothing to say in the matter. Hence for the adjudicating authority there is no other go, except confirming the proposal. I therefore confirm the proposal and Ordered under section 74 of TNGST Act, 2017 as follows.

S. No	**Issue**	**SGST**	**CGST**	**IGST**	**CESS**	**Total**
1	**2**	**3**	**4**	**5**	**6**	**7**
1	Total tax due	100382	100382	0	0	200764
2	Interest up to 20-1-2025 (2465 days)	122026	122026	0	0	244052
3	Penalty	100382	100382	0	0	200764
	Total (1+2+3)	322790	322790	0	0	645580

Total liability ---------- Rs.6,45,580/-

(The quantum of interest regarding the outstanding tax liability is worked out is up to the date of issue of this order only. While making payment, the taxable person is informed that interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues as stated in the order)

A Form DRC-07 issued through common portal.

6. A reading of the impugned order indicates that it is a non-speaking order and reflects non-application of mind to the reply filed by the petitioner. Therefore, this Court has no option except to quash the impugned order and remit the matter back to the respondent to pass a fresh order on merits, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order. The petitioner shall file a detailed reply within a period of 30 days from the date of receipt of a copy of this order.

7. With the above observations, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.06.2025

JEN
Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes/No

To
The State Tax Officer (ST)/
The Commercial Tax Officer,
Madurai Rural (West) Assessment Circle,
Commercial Taxes Building
(Near Law College),
Dr.Thangaraj Road, K.K.Nagar,
Madurai - 625 020.

C.SARAVANAN, J.

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