BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.15965 to 15968 of 2025
and
WMP(MD)Nos.12082, 12084, 12100, 12101,
12087, 12088, 12102 and 12103 of 2025

W.P(MD)No.15965 of 2025

M/s. N. Mohammed Kasim,
Represented by its Managing Partner,
M. Yusuff Jahangir Ali,
S/o. Mohamed Musthafa,
No.78, Sub-Jail Road,
Palakkarai,
Tiruchirappalli - 620 008. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
GST Appeal,
Ponnagar,
Tiruchirappalli - 620 001.

2.The Commercial Tax Officer (ST),
Gandhi Market Circle,
Kajamalai Colony,
Tiruchirappalli - 620 020. ...Respondents

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 records on the file of the first respondent in Form GST APL-02, Reference Number ZD330325018729C dated 05.03.2025 confirming the assessment order dated 16.08.2024 passed by the second respondent in Form GST DRC-07 Reference No. ZD3308241333698 for the Tax Period 2019-20 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the first respondent to entertain appeal and decide the same on merits.

For Petitioner : Mr.R.Ilayaraja

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.15966 of 2025

M/s. Opus Infiniti Services Private Limited,

Rep by its Managing Director,
K.R.Rajakumar,
S/o Kemala Ramachandran
No.Aa 24, First Floor, Main Road,
Annanagar, Tennur,
Tirchirappalli – 620 017. ... Petitioner

Vs.

The Deputy State Tax Officer – I,

O/o the Assistant Commissioner (ST)
Woraiyur Assessment Circle,
Thillai Nagar,
Tiruchirappalli 620 018. ...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 records to the

Impugned order dated 19.08.2024 in Form GST DRC-07 vide Reference No.ZD3308241526772 bearing GSTIN 33AADCD3116A1ZK pertaining the Tax Period 2019-20 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner : Mr.R.Ilayaraja

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.15967 of 2025

M/s.Gopi Krishna Traders,
Represented by its Proprietor,
Mrs.Baby Janaki,
W/o. Shrinivasan,
No.210/1, Palakkarai Main Road,
Mailam Chandai,
Tiruchirappalli - 620 008. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
GST Appeal,
Ponnagar,
Tiruchirappalli - 620 001.

2.The Commercial Tax Officer (ST),
Gandhi Market Circle,
Kajamalai Colony,
Tiruchirappalli - 620 020. ...Respondents

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 records on the file of the first respondent in Form GST APL-04, Reference Number ZD330325150337M dated 20.03.2025 confirming the assessment order dated 07.11.2023 passed by the second respondent in Form GST DRC-07 Reference No. ZD3311230383031, bearing GSTIN - 33BUQPB7417R2Z0, pertaining to the Tax Period July 2017 - March 2018 and to quash both as cryptic, illegal, arbitrary and wholly without jurisdiction and to direct the first respondent to entertain appeal and decide the same on merits.

For Petitioner : Mr.R.Ilayaraja

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.15968 of 2025

M/s.Kannathal Agencies,
Represented by its Proprietor
Mr.A.Manikandan,
S/o.Annamalai,
No.7/1c, Appathurai,
Melavaladi Main Road,
Lalgudi,
Tiruchirappalli 620 019 ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
GST Appeal,
Ponnagar,
Tiruchirappalli - 620 001.

2.The Commercial Tax Officer (ST),
Tiruverumbur Circle,
Kajamalai Colony,
Tiruchirappalli - 620 020. ...Respondents

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 records on the file of the first respondent in Form GST APL-04, Reference Number ZD330325201111C dated 25.03.2025 confirming the assessment order dated 26.07.2023 passed by the second respondent in Form GST DRC-07 Reference No.ZD330723115316P, bearing GSTN. 33AMMPM2580M1ZN, pertaining to the Tax Period 2019-20 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the first respondent to entertain appeal and decide the same on merits.

For Petitioner : Mr.R.Ilayaraja

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

In W.P(MD)No.15966 of 2025, the petitioner has challenged the impugned order, dated 19.08.2024 for the assessment year 2019-2020.

2. In W.P(MD)Nos.15965, 15967 and 15968 of 2025, the petitioners have challenged the orders of the appellate Commissioner, who dismissed the

appeals filed by the petitioners on the ground of delay, as the appeals were filed beyond the statutory period prescribed for filing an appeal.

3. The case of the petitioners in all the writ petitions is that the respondents have unfairly imposed tax liability contrary to the tax provisions. However, the admitted position is that, in the show cause proceedings that preceded the assessment order in the respective writ petitions, the respective petitioners neither respond to the show cause notice nor appear for the personal hearing. Thus, they suffered the adverse assessment order.

4. I have considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

5. This Court is inclined to quash the respective assessment orders. Accordingly, the impugned orders stands quashed and remit the case back to the respondents to pass fresh order subject to the petitioner deposits 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order. The respective petitioners shall file reply to the show cause notice that preceded the impugned order by treating the impugned order

as corrigendum to the show cause notice. The respondents shall endeavour to pass fresh orders on merits and in accordance with law. It is needless to state that before passing final orders, the petitioners shall be heard. The amount pre-deposited by the petitioners in W.P(MD)Nos.15965, 15967 and 15968 of 2025 as a condition for filing an appeal shall be refunded subject to the final out come of the order to be passed.

6. These writ petitions stand disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

13.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

1.The Appellate Deputy Commissioner (ST),
GST Appeal,
Ponnagar,
Tiruchirappalli - 620 001.

2.The Commercial Tax Officer (ST),
Gandhi Market Circle,
Kajamalai Colony,
Tiruchirappalli - 620 020.

3.The Deputy State Tax Officer – I,
O/o the Assistant Commissioner (ST)
Woraiyur Assessment Circle,
Thillai Nagar,
Tiruchirappalli 620 018.

4.The Commercial Tax Officer (ST),
Tiruverumbur Circle,
Kajamalai Colony,
Tiruchirappalli - 620 020.

C.SARAVANAN, J.

sn

W.P(MD)Nos.15965 to 15968 of 2025

13.06.2025