BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16084 of 2025
and
W.M.P.(MD) Nos.12179 & 12180 of 2025

Tvl R.K.S. Builders,
rep. by its Proprietor Ramesh Kumar. ... Petitioner

Vs

1. The Deputy State Tax Officer (ST),
Office of the Deputy Commercial Tax Officer,
Mayiladuthurai Assessment Circle,
No.58, 1 Floor, Anna Thirumana Mandapam,
Sitharkadu, Mayiladuthurai – 609 003.

2. The Appellate Deputy Commissioner (ST),
The Deputy Commissioner (CT),
Goods and Services Tax,
Trichy-1. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records relating to the impugned proceedings passed by the first respondent in the original impugned Order no.

01/73/2023-2024, dated 15.06.2023 with summary of order under Section 73 in GST DRC-07 vide ref no. ZD3306230629672, dated 15.06.2023 for the tax period 2019-2020 and along with the consequential proceeding *vide* ref Proc No. Apl. No 89/2025, dated 10.03.2025 along with consequential proceedings of summary of the demand in FORM GST APL-04 *vide* ref no. ZD330325138852G dated 19.03.2025 passed by the second respondent and to quash the same.

For petitioner : Ms. R. Hemalatha

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

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner is before this Court against the impugned Assessment Order dated 15.06.2023, passed under Section 73 of the TNGST Act, 2017. Against the aforesaid order, the petitioner had also filed an appeal before the Appellate Commissioner, who by an order, dated 10.03.2025, dismissed the same, on the ground that it has been filed beyond 134 days of condonable period of

limitation under Section 107 of TNGST Act, 2017. However, it is noticed that the petitioner has not replied to the notices that preceded the impugned order.

3. Under the similar circumstances, this Court has come to the rescue of the persons, like petitioner by quashing the assessment order on terms, subject to the payment of 25% of the disputed tax. I do not find any reason to deviate from the said decision.

4. Considering the same, the impugned order passed by the first respondent is quashed and the case is remitted back to the first respondent to pass fresh orders on merits and in accordance, subject to the petitioner depositing 25% of the disputed amount as pre-deposit in cash.

5. The impugned order, which stands quashed, shall be treated as corrigendum/addendum to the notice that preceded the impugned order.

6. The petitioner shall file a reply to the show cause notice that preceded

the impugned order within a period of 30 days from the date of receipt of a copy of this order, along with the said deposit.

7. The first respondent shall, thereafter, endeavour to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months. Needless to state, the petitioner shall be heard before passing such order.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **16.06.2025**
Internet : Yes / No
apd
To
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2. The Appellate Deputy Commissioner (ST),
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Trichy-1.

C.SARAVANAN, J.

apd

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