



W.P.(MD) No.15997 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15997 of 2025
and
W.M.P.(MD) No.12097 of 2025

Tvl. Ramya Auto Spares,
rep. by its Proprietor M.Suyambulingam.

... Petitioner

Vs

The Assistant Commissioner(ST),
Palayamkottai Assessment Circle,
Palayamkottai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent *vide* GSTIN 33AUDPS5447G1ZJ/2019-20, dated 20.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.



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For petitioner : Mr. Raja.Karthikeyan
For respondents :Mr.R.Suresh Kumar
Additional Government Pleader

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 respondent.

2. This petitioner is before this Court against the impugned order, dated 20.08.2024. By the impugned order, the proposal in notice issued in DRC 01 dated 28.05.2024, has been confirmed. After the date was fixed for personal hearing on 13.08.2024, as the petitioner failed to reply to the same, the impugned order was passed.

3. It is the case of the petitioner that the petitioner's Registration Certificate itself was cancelled on 31.12.2022 and therefore, the petitioner was unaware of the impugned order and the notices that preceded the impugned order in the web portal and prays one opportunity to vent out his grievances before the



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respondent.

4. The learned Additional Government Pleader for the respondent, on the other hand, submits that this Writ Petition is devoid of merits as the petitioner had wrongly availed evaded tax and therefore, the notice was issued.

5. It is submitted that the petitioner cannot take advantage of the fact that the registration was cancelled, and therefore, he was unaware of the show cause notice that preceded the impugned order or the impugned order. Hence, this Writ Petition is liable to be dismissed.

6. Having considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, this Court is of the view that the petitioner can be given partial remedy at this stage by quashing the impugned order subject to the petitioner depositing 25% of the disputed tax with the respondent in cash.

7. The impugned order, which stands quashed, shall be treated as



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addendum/corrigendum to the show cause notice that preceded the impugned order.

8. 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, together with the above deposit.

9. Subject to the compliance of the above requirements, the respondent shall consider the same and pass appropriate orders on merits and in accordance with law within a period of three (3) months from the date of receipt of a copy of this order.

10. This Writ Petition is disposed of with above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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To
The Assistant Commissioner(ST),
Palayamkottai Assessment Circle,
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C.SARAVANAN, J.

apd

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