BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16067 of 2025
and
W.M.P(MD)Nos.12157 & 12159 of 2025

M/s Nandhi Fabrics
Rep. by its Partner K.Chandrasekaran,
Ground Floor, 34, Kamarajapuram East,
Sengunthapuran (PO) Karur,
Tamil Nadu – 639 002.

..Petitioner

Vs.

The State Tax Officer,
Karur – 3, Assessment Circle,
Commercial Taxes Buildings, Ground Floor,
North Pradhakshnam Road, RDO Campus,
Karur, Tamil Nadu – 639 001.

... 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 records on the file of the respondent in its impugned order bearing GSTIN: 33AACFN8297Q1ZG/2022-2023 dated 27.12.2024 and quash the same as it is unreasonable, illegal, improper and in gross violation of principles of natural justice and consequently, direct the respondent for re-do the assessment afresh providing an opportunity of personal hearing as per the provisions of the TNGST Act, 2017.

For Petitioner : Mr.Nithyaesh Natraj for
Mr.Anirudh A.Sriram

For Respondent : Mr.R.Sureshkumar
Addl. Govt. Pleader

ORDER

Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is before this Court against the impugned order dated 27.12.2024 passed for the tax period 2022-2023. The impugned order is preceded by a notice to DRC-01 dated 15.05.2024 followed by a show cause notice in DRC-01 dated 08.07.2024, to which the petitioner has not replied.

3. Under similar circumstances, this Court has been coming to the rescue of the person like the petitioner by quashing the impugned order subject to the assessee depositing of 25% of the disputed tax as a condition. I find no reason to deviate from the said stand.

4. Under these circumstances, the impugned order is set aside subject to the petitioner depositing 25% of the disputed tax together

with aforesaid pre-deposit within 30 days from the date of receipt of a copy of this order. The petitioner shall, however, file a reply to the notice DRC-01 dated 15.05.2024 by treating to impugned order as a addendum to the said notice within 30 days from the date of receipt of a copy of this order. Subject to the petitioner depositing, the impugned order shall be quashed. The respondent shall pass a fresh order subject to the petitioner depositing the aforesaid amount within the aforesaid period.

5.With the above direction this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

16.06.2025

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

To
The State Tax Officer,
Karur – 3, Assessment Circle,
Commercial Taxes Buildings, Ground Floor,
North Pradhakshnam Road, RDO Campus,
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C.SARAVANAN, J.

skn

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