BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **16.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.16165 of 2025
and
W.M.P.(MD) No.12236 of 2025

Hotel North Gate Pvt Ltd,
rep. by its Director V.G.Ashok. ... Petitioner

Vs

The State Tax Officer,
K.K.Nagar Assessment Circle,
Commercial Tax Building,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in the impugned Order in GST 33AABCH2177D1Z1 / 2017-18, dated 24.01.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For petitioner : Mr. S. Karunakar

For respondent :Mr.J.K.Jayaselan

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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 counsel for the respondent.

2. The petitioner is before this Court against the impugned order, dated 24.01.2025, passed pursuant to the Show Cause Notice in DRC 01, dated 05.08.2024. The petitioner has replied to the same by reply, dated 04.09.2024, which is culminated in the impugned order. However, the petitioner has not filed any appeal before the Appellate Commissioner.

3. It is the specific case of the petitioner that the petitioner has paid disputed tax of Rs.5,59,641/- each for the tax liability under the TNGST and CGST Act, 2017. However, without considering the same, the impugned order has been passed by the respondent, wherein the demand has been confirmed for a sum of Rs.1,05,524/-.

4. The learned counsel for the respondent would submit that the petitioner was called upon to furnish the documents to substantiate the same. However, the petitioner has not furnished the same and thus, the impugned order has been passed.

5. It is noticed that in the order, that has been passed, the payment made by the petitioner has not been considered. Almost 72% of the disputed tax has been paid by the petitioner. Under somewhat similar circumstances, this Court has remitted the case back to the respondent to pass fresh orders, subject the to payment of 25% of the disputed tax.

6. Considering the fact that the petitioner has also deposited approximately 72% of the tax, this Court is inclined to come to the rescue of the petitioner by quashing the impugned order and remitting the case back to the respondent to pass fresh orders on merits and in accordance with law.

7. The petitioner shall furnish all the documents to substantiate his stand along with fresh reply within a period of 30 days from the date of receipt of a

copy of this order.

8. The 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.

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

Index : Yes / No
Internet : Yes / No
apd

16.06.2025

To
The State Tax Officer,
K.K.Nagar Assessment Circle,
Commercial Tax Building,
Madurai.

C.SARAVANAN, J.

apd

W.P.(MD) No.16165 of 2025

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