



W.P(MD)No.17320 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.17320 of 2025

and

W.M.P(MD)Nos.13212 & 13213 of 2025

Tvl.NMR Agencies,
(Represented by its Proprietor Mr.Nadarajan

... Petitioner

Vs.

State Tax Officer,
Ettaiyapuram Assessment Circle,
Tuticorin.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with reference no. ZD3312240205710 with detailed order in GSTIN.33BAPPN8266H1Z7, dated 03.12.2024, for the tax period 2017-18 and quash the same.

For Petitioner : Mr.N.Chandirasekar

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



W.P(MD)No.17320 of 2025

ORDER

WEB COPY

This writ petition has been filed for a writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with reference no. ZD3312240205710 with detailed order in GSTIN. 33BAPPN8266H1Z7, dated 03.12.2024, for the tax period 2017-18 and quash the same.

2. The petitioner is approaching this Court long after the impugned order was passed on 03.12.2024. It is noticed that the impugned order has preceded show cause notice in DRC – 01 on 28.05.2024 followed by three personal hearing notices, dated 13.06.2024, 23.07.2024 and 24.07.2024. The petitioner has neither replied to the show cause notice nor appeared during the personal hearing fixed by the respondent on the date mentioned therein. This is also recorded in the impugned order. Under similar circumstances, the Court has passed a rescue of the petitioner by quashing the order impugned in the writ petition by subjecting the petitioner to term. This is a consistent view of this Court. Considering the same, this writ petition is disposed of subject to the petitioner deposits 25% of the disputed tax within a period of thirty (30)



W.P(MD)/No.17320 of 2025

days from the date of receipt of copy of this order. The petitioner shall also file a reply to the show cause notice, dated 28.05.2024 by treating the impugned order, dated 13.12.2024 as addendum to the show cause notice within such time. In case the petitioner complies with the above stipulations, the respondent shall pass a fresh order on merits after hearing the petitioner. In case, if the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed against the petitioner and recover the tax due under the impugned order as if the writ petition is dismissed.

3. In view of the above, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

26.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
gbg

To

State Tax Officer,
Ettaiyapuram Assessment Circle,
Tuticorin.

3/4



WEB COPY



W.P(MD)No.17320 of 2025

C.SARAVANAN, J.

gbg

W.P(MD).No.17320 of 2025

26.06.2025