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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.16948 & 16949 of 2025
and
W.M.P.(MD) Nos.12850 & 12860 of 2025

Tvl. Muthusamy ... Petitioner in both W.Ps

Vs

The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Nanguneri. ... Respondent in both W.Ps

PRAYER in both W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN – 33BAAPM5778G2ZL/2020-21 and 33BAAPM5778G2ZL/2021-22, respectively, dated 04.12.2024 for the assessment year 2020-21 and 2021-22, respectively, under section 73 of the TNGST Act and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order after affording opportunity of being heard.

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For petitioner (in both W.Ps) : Mr.N.Sudalai Muthu

For respondents (in both W.Ps) : Mr.R.Suresh Kumar
Additional Government Pleader

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COMMON ORDER

By this common order, these two Writ Petitions have been disposed of.

2. In these Writ Petitions, the petitioner has challenged the respective Assessment Orders, dated 04.12.2024, passed for the Assessment Years 2020-21 and 2021-22, respectively.

3. It appears that the tax due in respect of these two Assessment orders are Rs.14,20,942/-. The admitted position is that as against the same, the respondent has already recovered a sum of Rs.7,03,172/-. It is evident from the recovery notice, dated 09.06.2025, wherein as against the total tax due of Rs.23,83,276/- which includes tax, interest and penalty levied on the petitioner, a sum of Rs.19,80,104/- has been shown as due from the petitioner. Hence, the petitioner has paid a sum of Rs.4,03,172/- (Rs.23,83,276/- - Rs.19,80,104/-).

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4. It is further case of the petitioner that a sum of Rs.3,00,000/- has been paid by cash after filing of these Writ Petitions, as the respondent proceeded to initiate coersive measure, pursuant to the recovery notice, dated 09.06.2025.

5. It is the case of the petitioner that the petitioner has not replied to the respective Show Cause Notices in DRC 01, dated 03.05.2024, which culminated in the respective Assessment Orders for the respective Assessment Years.

6. Under similar circumstances, the Court has come to the rescue of the persons, like the petitioner on such terms by asking them to deposit 25% of the disputed tax in cash. In this case, more than 25% of the tax amount has been deposited by the petitioner.

7. Considering the same, one opportunity can be given to the petitioner to file an appropriate reply to the respective notices that preceded the respective impugned Assessment Orders, dated 04.12.2024.

8. The impugned orders, which stand quashed, shall be treated as

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addendum to the respective Show Cause Notices.

8. The petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order. The respondent shall endeavour to pass final orders on merits as expeditiously as possible preferably within a period of three months thereafter.

9. Needless to state, before passing the final order, the petitioner shall also be heard.

10. These Writ Petitions are disposed of, with the above direction. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

24.06.2025

To
The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Nanguneri.

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C.SARAVANAN, J.

apd

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