BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.17086 of 2025
and
W.M.P(MD)Nos.12957 and 12959 of 2025

Tvl. Sivan Hallow Bricks
(Sivandam Aravindan),
Represented by its Proprietor
Aravindan.S,
220, Erode to Karur Main Road,
Vazhanaickenpalayam,
Thannerpanthal,
North Puduppalayam Post
Unjalur Via Erode,
Tamil Nadu – 638152. ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle,
Karur. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the order vide GSTIN: 33BM1PA0117R1Z7/2020-2021, dated 24.04.2024 along with consequential order in FORM GST DRC 07 vide Ref No.ZD330424185284E dated 24.04.2024 under section 73 of the Act, to quash the same.

For Petitioner : Mr.R.Hemalatha

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

ORDER

The petitioner has challenged the impugned assessment order, dated 24.04.2024 for the tax period 2020-2021, which has been preceded with notices in Form GST ASMT 10 intimation dated 02.08.2023 and in Form GST DRC 01A, dated 12.10.2023 and in Form GST DRC 01, dated 10.11.2023.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, the writ petition is taken up for final disposal at the time of admission itself.

3. The petitioner was also issued notices for personal hearing. However, the petitioner failed to reply to the same and thus suffered the impugned assessment order, dated 24.04.2024. Long after the expiry of the limitation period for filing an appeal, the petitioner has now approached this Court to quash the said order. It is noticed that the petitioner did not participate in the proceedings before the respondent prior to the passing of the impugned order. Under similar circumstances, this Court come to rescue the persons like the petitioner subject to the persons deposit 25% of the disputed tax confirmed vide

assessment orders in cash through the electronic cash ledger. I see no reason to deviate from the consistent practice followed by this Court.

4. Accordingly, the writ petition is disposed of by quashing the impugned order subject to the petitioner depositing 25% of the disputed tax confirmed vide impugned order within a period of 30 days from the date of receipt of a copy of this order. Within such time, the petitioner shall also file a reply to the show cause notice issued in Form GST DRC 01, dated 10.11.2022 by treating the impugned order, dated 24.04.2024 as an addendum to the aforesaid notice. In case, the petitioner fails to comply with the above stipulations, the respondents are at liberty to proceed against the petitioner, as the writ petition is deemed to have been dismissed.

5. The writ petition stands disposed of with the above observations and directions. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

25.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle,
Karur.

C.SARAVANAN, J.

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W.P(MD)No.17086 of 2025

25.06.2025