BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 17123 of 2025
and
W.M.P.(MD) No.12986 of 2025

Tvl. Anandam Contracter ... Petitioner

Vs

The Deputy State Tax Officer-1,
Mudukulathur Assessment Circle,
Mudukulathur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent vide his order in GSTIN. 33ADGPA3059E1Z5/2021-22 dated 30.04.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of Natural Justice and further, direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For petitioner : Mr. S.Sivakumar

For respondent : Mr.J.K.Jayaselan
Government Advocate

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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 Government Advocate for the respondent.

2. This Writ Petition has been filed against the impugned order, dated 30.04.2025 passed by the respondent for the Tax Period 2021-22, although the petitioner has an alternate remedy before the Deputy Commissioner (ST), GST Appeals, Madurai, under Section 107 of the GST Act, 2017.

3. It is noticed that the petitioner has not filed any reply to the notice that preceded the impugned order. Under the similar circumstances, this Court has come to the rescue of the persons, like petitioner by setting aside the Assessment Orders and remitted the cases back to the respondent to pass fresh orders on merits subject to the petitioner depositing 25% of the disputed tax. I see no reason

to take a different view in the present Writ Petition.

4. Accordingly, there shall be a direction to the petitioner to deposit 25% of the disputed tax confirmed *vide* impugned order, dated 30.04.2025 within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall also file a reply to the Show Cause Notice, dated 06.01.2025 by treating the impugned order, dated 30.04.2025 as addendum to the same.

5. Subject to the compliance of the above conditions, the respondent shall pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of six months thereafter.

6. In case, the petitioner complies with the abovesaid conditions stipulated, the impugned order deemed to have been quashed. In case, the petitioner has fails to comply with the above conditions, it shall be deemed that the Writ Petition stands dismissed, in which the respondent is at liberty to proceed against the petitioner for recovery of tax due from the petitioner.

7. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

25.06.2025

To
The Deputy State Tax Officer-1,
Mudukulathur Assessment Circle,
Mudukulathur.

C.SARAVANAN, J.

apd

W.P.(MD) No.17123 of 2025

25.06.2025