BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.17734 of 2025 and
W.M.P(MD) Nos.13541 and 13543 of 2025

Muthukumar R ... Petitioner

Vs.

The State Tax Officer (FAC),
Commercial Tax Building,
Aruppukottai. ...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 in the impugned Order in GSTIN 33CKYPM826M1Z3/2021-22, dated 26.12.2022 in Ref.No.ZD3312221134722, dated 28.12.2022 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.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. The petitioner is before this Court against the impugned assessment order, dated 26.12.2022. The case of the petitioner is that the petitioner has already deposited the amount due under the impugned order, dated 26.12.2022 on 15.04.2023 by filing Form GSTR 3B in column No.6.1. It appears that the aforesaid amount has been accounted for the period of March, 2023.

3. The learned counsel for the petitioner submits that the petitioner may be given an opportunity to explain the case afresh, since the petitioner had not participated in the impugned proceedings. Further, the petitioner is willing to deposit another 25% of the disputed tax as security.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and following the consistent view of this Court, this Court is inclined to come to rescue the

petitioner by quashing the impugned assessment order, dated 26.12.2022 on terms subject to the petitioner depositing another 25% of the disputed tax within a period of thirty days from the date of receipt of copy of this order in cash. The petitioner shall file a reply to the impugned order, dated 26.12.2022 by treating the aforesaid order as an addemned to the show cause notice, dated 18.08.2022 within a period of 30 days from the date of receipt of copy of this order. It is open to the petitioner to canvas that the amount that was paid towards CGST and SGST through ITC towards tax liability and that there is no tax liability on the petitioner for the month of March,2023. In case, the petitioner fails to pay 25% of the disputed tax as ordered above, it is open for the respondent to proceed against the petitioner as if the Writ Petition is dismissed.

5. With the above directions and liberty, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

01.07.2025

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

Indu

<u>C.SARAVANAN, J.</u>

Indu

<u>To</u>

The State Tax Officer (FAC),
Commercial Tax Building,
Aruppukottai.

W.P(MD).No.17734 of 2025

01.07.2025