



W.P.(MD) No. 17801 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 17801 of 2025
and
W.M.P.(MD) No.13638 of 2025**

Tvl Balaji Constructions
rep. by its Partner R.Venkatesan.

... Petitioner

Vs

The Deputy State Tax Officer (ST) – 1,
Rajapalayam 1 Assessment Circle,
Rajapalayam.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent vide GSTIN 33AASFB7501M2Z6/2022-23, dated 16.12.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-23.



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For petitioner : Mr. Raja.Karthikeyan

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

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order, dated 16.12.2024, whereby the demand proposed in the Show Cause Notice, dated 16.08.2024, has been confirmed for the Assessment Year/Tax Period 2022-23.

3. It is noticed that the petitioner has not participated in the adjudicating mechanism and thus, suffered the impugned order. This Court has taken consistent view under the similar circumstances, by quashing the impugned order on terms, subject to the assessee remitting 25% of the disputed tax in cash through its Electronic Cash Register. I see no reason to take a different view.



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4. Considering the same, the impugned order is quashed subject to the petitioner depositing 25% of the disputed tax from its Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. The petitioner shall also file a reply to the Show Cause Notice in DRC 01, dated 16.08.2024 by treating the impugned order as addendum to the Show Cause Notice, within such time.

6. In case, the petitioner complies with the above conditions stipulated, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter.

7. It is made clear that in case, the petitioner fails to comply with the above conditions stipulated, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition is dismissed.

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



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Consequently, connected miscellaneous petition is closed.

Index : Yes / No

Internet : Yes / No

apd

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To

The Deputy State Tax Officer (ST) – 1,
Rajapalayam 1 Assessment Circle,
Rajapalayam.



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C.SARAVANAN, J.

apd

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