BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **03.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 18057 of 2025
and
W.M.P.(MD) No.13835 of 2025

Tvl. Noor Jewellers,
rep. by its Proprietor Mohamed Kani. ... Petitioner

Vs

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri. ... 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. 33CLZPM1901J1ZT/2019-20, dated 02.12.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For petitioner : Mr. Raja.Karthikeyan

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

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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. In this Writ Petition, the petitioner has challenged the impugned order, dated 02.12.2024 passed for the tax period between April-2019 and March-2020. The impugned order has been preceded the notice in DRC 01, dated 02.09.2024 and intimation in DRC 01A, dated 05.10.2023. The petitioner has not replied to the same and has suffered the impugned Assessment Order.

3. It is the case of the petitioner that the petitioner was unaware of the passing of the impugned order and that the petitioner came to know about the impugned order only when the respondent wanted to recover the amount due under the impugned Assessment Order.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax as a condition as ordered in similar cases.

5. The learned Additional Government Pleader for the respondent submits that this Writ Petition is liable to be dismissed on account of latches as the petitioner has slept over the rights of the petitioner. That apart, it is submitted that the issue was attained finality and the petitioner is abusing the Court proceedings.

6. Having considered the submissions made by the learned counsel for the petitioner and learned Additional Government Pleader for the respondent and taking note of the consistent view of this Court under similar circumstances, I am inclined to come to the partial rescue of the petitioner, subject to the petitioner depositing 25% of the disputed tax in cash from its Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall also file a reply to the Notice in DRC 01 dated 02.09.2024 by treating the impugned order, dated 02.12.2024 as

addendum to the said Show Cause Notice.

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

9. In case the petitioner fails to comply with any of the stipulations above, the respondent is at liberty to proceed against the petitioner as if this Writ Petition was dismissed *in limine* today.

10. 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

03.07.2025

To
The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri.

C.SARAVANAN, J.

apd

W.P.(MD) No. 18057 of 2025

03.07.2025