BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **02.07.2025**

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No. 17803 of 2025**
**and**
**W.M.P.(MD) Nos.13640 & 13641 of 2025**

M/s. IRISH Health Care,
Rep. by its Proprietor Selvam. ... Petitioner

Vs

1. The Appellate Deputy Commissioner (ST) (GST),
Trichy.

2. The Deputy State Tax Officer - 2,
Rockfort Assessment Circle,
Trichy. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records pursuant to order of the second respondent in GSTIN 33CKTPS8722E1ZP, dated 30.04.2024 for the assessment year 2018-19 and quash the same as unconstitutional.

For petitioner : Mr. J. Sivaram

For respondents : 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 respondents.

2. This Writ Petition has been filed by the petitioner challenging the impugned order, dated 30.04.2024 passed by the second respondent for the Assessment Year 2018-19. The impugned order has preceded a notice in DRC 01, dated 01.02.2023. Although the petitioner has replied to the same on 30.04.2024, the petitioner has not appeared and therefore, the impugned order has been passed.

3. Although an attempt was made by the petitioner to state that in respect of the same dispute, the Central Authority had also passed an order on

05.12.2023, the petitioner has filed an appeal before the Appellate Commissioner on 10.05.2024.

4. It is noticed that the impugned order, which is subject matter of the appeal that was filed on 10.05.2024, relates to an order passed on 05.12.2023 for the tax period between 01.07.2017 – 31.03.2018. Therefore, there is no case made out by the petitioner stating that there is an overlapping of the jurisdiction by the Central Authority and the State Authority *vide* order, dated 05.12.2023 and the impugned order, dated 30.04.2024, respectively.

5. Considering the fact that the petitioner has replied to the Show Cause Notice in DRC 01, dated 01.02.2023, on 30.04.2024, which has been referred to in the impugned order, but not discussed in detail, this Court is inclined to come to the partial rescue of the petitioner by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the Show Cause Notice that preceded

the impugned order by treating the same as addendum to the Show Cause Notice with such time, along with the said deposit.

7. Subject to the compliance of the above conditions stipulated, the second respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months. Needless to state, the petitioner shall be heard before passing such order.

8. In case, the petitioner fails to comply with the above conditions stipulated, the second respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition is dismissed.

9. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

**02.07.2025**

Index : Yes / No
Internet : Yes / No
apd

To
1. The Appellate Deputy Commissioner (ST) (GST),
Trichy.

2. The Deputy State Tax Officer - 2,
Rockfort Assessment Circle,
Trichy.

**C.SARAVANAN, J.**

apd

**W.P.(MD) No. 17803 of 2025**

**02.07.2025**