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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.18360 of 2025
and
W.M.P(MD) No.14074 of 2025

M/s.Sivaguru Marketing,
represented by its Proprietrix D.Chithra,
GSTIN 33BFVPC5408M1Z5
No.5A, 19/1, Viruman Centre,
Paniarajapuram Main Road, Bypass Road,
Madurai – 625 016. ... Petitioner

Vs.

The State Tax Officer,
Madurai Rural South Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai 625 020. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN. 33BFVPC5408M1Z5 /2020-21 dated 20/2/2025 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this Court.

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For Petitioner : Mr.N.Sudalai Muthu

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 learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax on condition to setaside the impugned order, dated 20.02.2025 with liberty to the petitioner to file a detailed reply to the notice that proceeded in impugned order GST DRC 01 on 28.09.2024.

3. 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 and recording the submission of the learned counsel for the petitioner, impugned order, dated 20.02.2025 shall stand quashed subject to petitioner depositing 25% of the disputed tax in electronic cash register within a period of 30 days from the date of receipt of copy of this

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order. The impugned order, dated 20.02.2025, which is quashed shall be treated as addendum to the show cause notice in Form GST DRC 01 dated 28.09.2024. The petitioner shall file a consolidated reply within a period of thirty days from the date of receipt of copy of this order. The respondent is at liberty to pass an order on merits as expeditiously as possible preferably within a period of three months from the date of receipt of copy of this order. In case, the petitioner fails to comply with the stipulation above, it shall be deemed that this Writ Petition was dismissed, in which case, the respondent is at liberty to proceed against the petitioner to recover the tax and other amounts that are due from the petitioner under the impugned order.

4. With the above directions, this Writ Petition stands disposed of. Consequently connected Miscellaneous Petition is closed. No costs.

07.07.2025

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

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C.SARAVANAN, J.

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To

The State Tax Officer,
Madurai Rural South Assessment Circle,
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai 625 020.

W.P(MD).No.18360 of 2025

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