



W.P.(MD).No.17914 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 02.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.17914 of 2025
and
W.M.P(MD) No.13713 of 2025

G.Sankar Timber Depot
Represented by its partner S.Prapakran,
33AAMFG9408L1Z0
479, Tenkasi Road,
Piranoor, Shencottah,
Tirunelveli District.

... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Building,
Sencottah.

...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 33AAMFG9408L1Z0/2020-21 in DRC 07 Ref.No.ZD330125242183W dated 27.01.2025 issued by the Respondent and quash the same wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate



W.P.(MD).No.17914 of 2025

ORDER

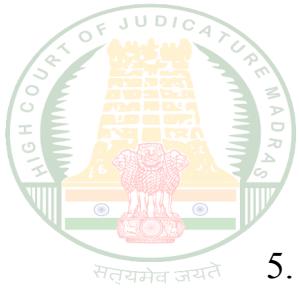
WEB COPY

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 challenging an impugned order passed on 27.01.2025 following a notice issued in Form GST DRC 01 dated 25.11.2024. Despite the notice for personal hearing, the petitioner failed to respond the same either by filing reply to the notice issued on 25.11.2024 or appear before the respondent on the date of calling for personal hearing.

3. It is noticed that the petitioner has not filed an appeal in time and now the petitioner before this Court to quash the aforesaid impugned order dated 27.01.2025.

4. The leaned counsel for the petitioner would submit that the petitioner has good case to succeed and that the petitioner was unaware of the notice issued on 25.11.2024 or the impugned order dated 27.01.2025, as it was posted in the online portal.



W.P.(MD).No.17914 of 2025

5. The learned counsel for the petitioner would submit that the respondent however now proceeded to recover total sum of Rs.2,47,289 on 06.05.2024 and 02.06.2025.

6. Considering the fact that 25% of the disputed tax had already been recovered from the petitioner and the petitioner did not participate in proceedings and also considering that the impugned order passed without any reply by the petitioner or personal hearing, the impugned order dated 27.01.2025 stands quashed and the case is remitted back to the respondent to pass a fresh order within a period of three months from the date of receipt of copy of this order. The petitioner shall file a reply to the notice issued in form of GST DRC 01 dated 25.11.2024 by treating the impugned order dated 27.11.2025 as addendum to the said notice within a period of 30 days from today.

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

02.07.2025

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



WEB COPY



W.P.(MD).No.17914 of 2025

C.SARAVANAN, J.

Indu

To

The State Tax Officer,
Commercial Tax Building,
Sencottah.

W.P(MD).No.17914 of 2025

02.07.2025