BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD).No.18180 of 2025
and
W.M.P.(MD).No.13935 of 2025

Tvl.Shri Hari Gases,
Represented by its Proprietor
S.Kesavan. .. Petitioner

Vs.

The Deputy State Tax Officer-1,
Madurai Rural (South) Assessment Circle,
Madurai. .. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in ARN: AD331124045012W/2020-21 dated 13.02.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This Writ Petition is taken up for final disposal at the time of admission after hearing the learned counsel for the petitioner and the respondent.

2. This Writ Petition is filed challenging the impugned order passed by the respondent vide his order in ARN:AD331124045012W/2020-21 dated 13.02.2025 and further, to direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

3. The petitioner has *prima facie* demonstrated that the petitioner has not been served with the notice in GST DRC-01 dated 20.11.2024 either through the web portal or by registered post AD and therefore, the impugned order passed by the respondent is liable to be quashed.

4. On the other hand, the learned Government Advocate appearing for the respondent submits that the notice was indeed uploaded and has not been replied back by the petitioner and therefore, the impugned order has been passed. Hence, the petitioner does not deserve any sympathy. It is further submitted that the petitioner has left over the right by not filing a statutory appeal under Section 107 of the TNGST Act before the Appellate Authority.

5. Having considered the submissions made by the learned counsel for the petitioner and the respondent and having perused the Form GST DRC-03 dated 11.04.2023, wherein, the petitioner has paid a total sum of Rs.3,33,397/- for the period between April 2020 and March 2021, the impugned order dated 13.02.2025 is quashed and the case is remitted back to the respondent to pass a fresh order on merits.

6. The impugned order shall be treated as an addendum to the notice in GST DRC-01 dated 20.11.2024 and the copy of the notice shall be transmitted to the petitioner within a period of fifteen (15) days from the date of receipt of a copy of this order, if it has not been transmitted. The petitioner shall file a reply to the same by treating the impugned order dated 13.02.2025 as addendum to the notice dated 20.11.2024. If the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh order on merits as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order. In case the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed with against the petitioner as if the Writ Petition was dismissed.

7. With the above direction, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

04.07.2025

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

To
The Deputy State Tax Officer-1,
Madurai Rural (South) Assessment Circle,
Madurai.

C.SARAVANAN,J.

Lm

W.P.(MD).No.18180 of 2025

04.07.2025