BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19310 of 2025
and
W.M.P(MD)No.14845 of 2025

Tvl.Kavin Karuthiah
Rep by its Proprietor,
Kavin Karuthiah,
No.9/11, Middle Street,
Karaisuthuputhur,
Tirunelveli – 627 654. ... Petitioner

Vs.

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri,
Tirunelvei District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33ATVPK0508M1ZE/2021-22 dated 11.11.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

This writ petition has been filed challenging the impugned order dated 11.11.2024 passed for the tax period 2021-2022.

2.The impugned order was preceded by a show cause notice in Form DRC 01, dated 19.09.2023 and three personal hearing notices fixing the hearing dates mentioned therein. The petitioner has failed to respond to the same either by filing reply or appearing before the respondents.

3.Under similar circumstances, the Court has come to the rescue of a person, like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

4.Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax with the respondent in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order

5.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 11.11.2024, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

6.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

17.07.2025

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

The State Tax Officer,
Nanguneri Assessment Circle,
Nanguneri,
Tirunelvei District.

C.SARAVANAN, J.

sn

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