BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 18153 of 2025
and
W.M.P.(MD) Nos.13896 & 13897 of 2025

Agri Tech Corporation,
rep. by its Proprietrix S.Sharmila. ... Petitioner

Vs

The State Tax Officer,
Uthamapalayam Assessment Circle,
Main Bazaar,
Opp. Sri Kannikaparameshwari Koil,
Uthamapalayam 625 533,
Theni District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the respondent in ref. GSTIN. 33DCRPS0527Q1ZV/2020-21, dated 21.02.2025 determining and confirming the recovery of Input Tax at Rs.19,69,048/- and consequential contradictory impugned order of respondent in Ref. GSTIN. 33DCRPS0527Q1ZV, dated 30.05.2025, for alleged recovery of arrears of Input Tax at Rs.16,19,496/- both served on the petitioner on 06.06.2025, quash the same and consequently, forbear the respondent herein, their officials, subordinates from initiating any coercive recovery action against the petitioner affecting their regular business.

For petitioner	: Mr.K.Appadurai
For respondent	: Mr.R.Suresh Kumar Additional Government Pleader

*****

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 respondent.

2. The petitioner is before this Court against the impugned Assessment Order, dated 21.02.2025, passed for the Assessment Year 2020-21. The impugned order has preceded the notice in DRC 01, which was issued to the petitioner through GST portal on 25.11.2024. However, the petitioner failed to respond to the same. The petitioner was also issued with the three reminders. However, the petitioner failed to respond to the same stating that the petitioner did not notice

the posting of the aforesaid notice on the GST portal.

3. It is further submitted that by the impugned order, the demand confirmed is Rs.19,69,048/-, whereas the recovery notice issued on 30.05.2025 summoning to undertake that the petitioner has to pay only a sum of Rs.16,19,496/-. Hence, the impugned order has been passed on gross violation of the principles of natural justice.

4. Although there is variance between the amounts specified in the impugned order, dated 21.02.2025 and the recovery notice, dated 30.05.2025, the facts remains that the petitioner has not taken advantage of the adjudication mechanism prescribed under the provisions of the respective GST enactments and Rules made thereunder.

5. Under similar circumstances, this Court has come to the rescue of the persons, like petitioner, by quashing the impugned order on terms. I find no reason to take a different view in the present case. Question of relegating the petitioner to file an appeal before the Appellate Commissioner at this stage is not

plausible, as the petitioner has slept over the rights and the appeal cannot be directed to be entertained by the Appellate Authority in terms of the decisions of the Hon'ble Supreme Court in ***Singh Enterprises vs. CCE*** reported in ***(2008) 3 SCC 70*** and in the case of ***CCE and Customs vs. Hongo India (P) Limited*** reported in ***(2009) 5 SCC 791.***

6. Following the consistent view, the petitioner is directed to deposit 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order and also file a reply within such time to the Show Cause Notice in DRC 01, dated 25.11.2024 by treating the impugned order as addendum. If the petitioner complies with above stipulations, the impugned order shall stand quashed.

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

8. In case the petitioner fails to comply with the stipulations mentioned above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

Index : Yes / No **04.07.2025**
Internet : Yes / No
apd

To
The State Tax Officer,
Uthamapalayam Assessment Circle,
Main Bazaar,
Opp. Sri Kannikaparameshwari Koil,
Uthamapalayam 625 533,
Theni District.

C.SARAVANAN, J.

apd

W.P.(MD) No. 18153 of 2025

04.07.2025