BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18339 of 2025
and
W.M.P(MD)No.14053 of 2025

M/s.Sri Saairam Rice Mill,
Represented by its Proprietor,
R. Padmini,
GSTIN - 33AAIPP4234B1Z5,
200/1B5/5B5/25/65/7, NA,
Vagaipatti,
Marutham Thalai Road,
Panampatti Village,
Pudukkottai – 622004. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Pudukkottai - 1 Assessment Circle,
Commercial Tax Building,
Pudukkottai. ...Respondent

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 - 33AAIPP4234B1Z5/2020-21 dated 06.02.2025 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.

For Petitioner : Mr.S.Karunakar

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

ORDER

This writ petition has been filed challenging the impugned order, dated 2020-2021. The impugned order has preceded with show cause notice in Form GST DRC 01, dated 24.11.2024 and reminders on 06.01.2025, 13.01.2025 and opportunity of personal hearing on 10.12.2024, 10.01.2025 and 20.01.2025.

2. The case of the petitioner is that the petitioner is a small tax assessee and failed to notice the above impugned notices and thus, failed to respond to the same. It is submitted that although the petitioner would have preferred an appeal the time for filing the appeal has expired as the petitioner came to know about the impugned order only after the period of limitation has expired.

3. The learned counsel for the petitioner submits that the petitioner is willing to co-operate with the respondent.

4. Considering the fact that the petitioner has not filed a reply to the show cause notice although the petitioner has faced huge demand of Rs.4,38,03,389/-, I am of the view that in order to balance the interests of the revenue, the impugned order stands quashed and the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 10% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order. The petitioner shall file a reply to the show cause notice within a period of thirty days from the date of receipt of a copy of this order by treating the impugned order as addendum to the show cause notice. If the petitioner complies with the above condition, the respondents shall pass fresh orders on merits and in accordance with law as expeditiously as possible thereafter. It is made clear that in case the petitioner fails to comply with the above conditions within the stipulated time, it shall be deemed that the writ petition stands dismissed and the respondents are at liberty to proceed against the petitioner.

5. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

07.07.2025

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

The Assistant Commissioner (ST),
Pudukkottai - 1 Assessment Circle,
Commercial Tax Building,
Pudukkottai.

C.SARAVANAN, J.

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W.P(MD).No.18339 of 2025

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