BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18354 of 2025
and
W.M.P(MD)No.14065 of 2025

M/s.Diya Cottage Industries,
Rep by its proprietor
A.Mubarak,
33AAUJPM3683L1Z6
15/14, Blishvilla Street,
Kodaikanal. ... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Building,
Kodaikanal. ...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 DRC 07 Ref.No.ZD330125297899Q dated 31.01.2025 issued by the Respondent and quash the same is wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order, dated 31.01.2025 passed under Section 73 of the respective Goods and Services Tax enactments, 2017 by the respondent.

2. The impugned order has preceded show cause notice in DRC 01, dated 25.11.2024 to which the petitioner has not responded. The petitioner has also not appeared for personal hearing. The petitioner has slept over the rights against the impugned order as the time for filing a statutory appeal has expired.

3. The learned counsel for the petitioner submits that the petitioner is a small cottage industry and thus, the petitioner failed to notice that the impugned order had been passed which was preceded by show cause notice and personal hearing notice. He submits that the petitioner may be given one opportunity to explain the case.

4. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the

respondent, this Court is inclined to quash the impugned order. Accordingly, the impugned order stands quashed subject to the petitioner filing 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 preferably within a period of three months thereafter. It is made clear that in case the petitioner fails to comply with the above condition 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 with the above observations and direction. No costs. Consequently, the connected miscellaneous petition is closed.

07.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
sn

To

The State Tax Officer,
Commercial Tax Building,
Kodaikanal.

C.SARAVANAN, J.

sn

W.P(MD).No.18354 of 2025

07.07.2025