

W.P(MD)No.18228 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18228 of 2025

and

W.M.P(MD)Nos.13996 and 13999 of 2025

Kangaaroo Fabric
Rep by its Director,
A.Panneerselvam
S/o.Ammayappan
First Floor, 03, North Street,
Ramakrishnapuram West Road,
Karur – 639 002.

... Petitioner

Vs.

The State Tax Officer (FAC),
Karur – 3,
Assessment Circle,
Karur.

...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 pertaining to the impugned order passed by the respondent in GSTIN. 33AAEFK6001H1ZU/2020-21, dated 24.02.2025 and quash the same.



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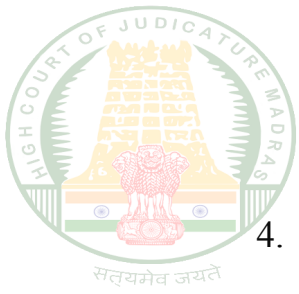
For Petitioner : Mr.T.Bashyam
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has approached this Court against the impugned order, dated 24.02.2025 for the assessment year 2020-2021 passed by the respondent.

2. The impugned order was preceded by a show cause notice under Section 73 of the Tamil Nadu Goods and Services Tax Act/Central Government Goods and Services Tax Act, 2017 in DRC 01 dated 25.11.2024. The petitioner did not respond to the same and thus, suffered the impugned assessment order. It is noticed that the petitioner has not appeared for personal hearing despite two reminders have been sent.

3. Although the petitioner has an alternate remedy of appeal before the appellate Commissioner under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, considering the fact that the petitioner did not participate in the proceedings, one opportunity can be given to the petitioner.



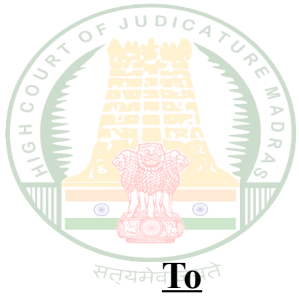
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4. Therefore, the impugned order stands quashed and the case is remitted back to the respondent to pass fresh orders on merits and in accordance with law. The petitioner shall file reply to the show cause notice within a period of thirty days from the date of receipt of a copy of this order by treating the impugned order as an addendum to the show cause notice. 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 respondent is at liberty to proceed against the petitioner.

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

07.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To
The State Tax Officer (FAC),
Karur – 3,
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C.SARAVANAN, J.

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