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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.18977 of 2025 and
W.M.P(MD) No.14535 and 14538 of 2025

Sri Venkateswara Agencies
represented by its Proprietor
Mr.T.Vengatesan,
S/o.Thiruvengatam,
No.118, Keela Padaiyachi Street,
Thiruchirappalli – 620 001. ... Petitioner

Vs.

The Assistant Commissioner (ST),
O/o the Assistant Commissioner (ST),
Palakkarai Assessment Circle,
Palakkarai, Tiruchirappalli - 620 001. ...Respondents

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 relating to the impugned order dated 18.02.2025, issued in Form GST DRC 07, vide Reference No.ZD330225177162O and bearing GSTIN 33ANGPV4405PIZK, pertaining to the tax period 2020-2021, and quash the same as arbitrary and illegal and ftther direct the respondent to redo the adjudication in accordance with law, after granting a reasonable opportunity of personal hearing to the petitioner.

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For Petitioner : Mr.R.Ilayaraja

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

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent.

2. The petitioner is before this Court against the impugned assessment order, dated 18.02.2025 passed for the assessment year April 2020-March 2021 under Section 73 of the respective GST Act. The impugned order has preceded a notice in Form GST DRC 01 dated 25.11.2024.

3. It is noticed that the petitioner has not replied to the above show cause notice, dated 25.11.2024 and hence, suffered by an adverse order. The limitation for filing a statutory appeal before the Appellate Commissioner under Section 107 of GST Act is also expired.

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4. Under similar circumstance, this Court has been passed several orders balancing the interest of the assessees and the revenue by directing the assessees to deposit 25% of the disputed tax as a condition to reheard the case by the respondent. I find no reason to take a different view in the present case.

5. Considering the above, the impugned order, dated 18.02.2025 stands quashed in terms the petitioner shall deposit 25% of the disputed tax within a period of 30 days from date of receipt of copy of this order. The petitioner shall also file a reply to the show cause notice in Form DRC 01, dated 25.11.2024 by treating the impugned order, dated 18.02.2025 as addendum to it within such time.

6. In case the petitioner complies the above stipulation, the respondent shall pass a fresh order as expeditiously as possible preferably within a period of three months from the date of receipt of copy of this order. In case the petitioner fails to comply with the above stipulations, the respondent is at liberty to initiate the proceedings as against the petitioner in accordance with law, as if the Writ Petition was dismissed.

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7. With the above direction and liberty, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

14.07.2025

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

Indu

To

The Assistant Commissioner (ST),
O/o the Assistant Commissioner (ST),
Palakkarai Assessment Circle,
Palakkarai, Tiruchirappalli - 620 001.

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C.SARAVANAN, J.

Indu

W.P(MD) No.18977 of 2025

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