BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.18961 of 2025
and
W.M.P(MD) No.14524 of 2025

Tvl.Sabari Constructions,
represented by its Managing Partner
Mr.B.Rajaprabhu,
O, Palaniappa Building First Floor,
Opposite to CSI School,
Mettupatti,
Thumichampatti Road, Ottanchatram,
Dindigul District – 624 619. ... Petitioner

Vs.

The State Tax Officer,
Palani – II Assessment Circle, Palani,
Dindigul District. ...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 pertaining to the impugned order passed by the respondent vide his order in reference No.ZD330225065961F dated 06.02.2025 (Tax period 2020-21) and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

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

2. This Writ Petition has been filed challenging the impugned order passed by the respondent vide Reference No.ZD330225065961F, dated 06.02.2025, for the assessment year 2020–21. The impugned order was preceded by a notice issued in Form GST DRC-01, dated 27.11.2024. The petitioner was also issued several reminders for a personal hearing. However, the petitioner failed to participate in the proceedings and has consequently suffered the impugned order. Although an alternate remedy is available to the petitioner, he has nevertheless approached this Court.

3. This Court has consistent view and 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 re-heard the case by the respondent. I find no reason to take a

different view in the present case.

4. Considering the above, impugned order, dated 06.02.2025 shall stand quashed subject to petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of copy of this order. The impugned order, dated 06.02.2025, which is quashed shall be treated as addendum to the show cause notice in Form GST DRC 01, dated 27.11.2024. The petitioner shall file a reply within a period of thirty days from the date of receipt of copy of this order. The respondent is at liberty to pass an order on merits as expeditiously as possible preferably within a period of six months from the date of receipt of copy of this order. In case, the petitioner fails to comply with the stipulation above, it shall be deemed that this Writ Petition was dismissed.

5. With the above directions, this Writ Petition stands disposed of. Consequently connected Miscellaneous Petition is closed. No costs.

15.07.2025

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

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C.SARAVANAN, J.

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To

The State Tax Officer,
Palani – II Assessment Circle, Palani,
Dindigul District.

W.P(MD).No.18961 of 2025

15.07.2025