BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18922 of 2025
and
W.M.P(MD)Nos.14493 and 14494 of 2025

Tvl Fashion Passion,
Rep. by its Proprietor P.Ramakrishnan,
1C, Tiruchirapalli Consumer Co, Op Whole Sale Stores,
E.V.R. Road, Puthur,
Tiruchirappalli, Tamilnadu - 620017. ... Petitioner

Vs.

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent pertaining to GSTIN. 33BBLPR9168K1ZV/2018-2019 bearing Reference No.ZD330324205632W dated 29.03.2024, to quash the same as illegal and consequently direct the respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

For Petitioner : Mr.S.Rajesh

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

ORDER

The petitioner is before this Court against the impugned order, dated 29.03.2024 which has been passed pursuant to the issuance of a notice in DRC 01 on 27.12.2023.

2.In the said notice itself date for personal hearing was fixed on 27.01.2024. The aforesaid notice has followed with different personal hearing notices.

3.The specific case of the petitioner is that the petitioner had closed down the business during January 2022. Thereafter, petitioner's registration was cancelled at his request and therefore, the petitioner did not notice that the petitioner has been issued with a aforesaid notice in DRC 01, dated 27.12.2023 and personal hearing notices which has been now culminated in the order.

4.The learned counsel for the petitioner drawn attention of this Court to the decisions of the High Court of Allahabad in the case of ***M/s.Ahs Steels Vs the Commissioner of State Taxes and others and M/s.Katyal Industries Vs. State of UP and others***

5. I am in agreement with the views expressed by the Division Bench of the High Court of Allahabad in the case of ***M/s.Katyal Industries Vs. State of UP and others***. Therefore, the decision can be applied to the facts of the case.

6.Considering the same, the impugned order is set aside. The petitioner shall file a reply to the show cause notice in DRC 01 dated 27.12.2023 within a period of 30 days from the date of receipt of a copy of this order. The impugned order, dated 29.03.2024 which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible preferably within a period of three months thereafter after hearing the petitioner.

7. It is also made clear that in case, the petitioner fails to comply with the above stipulations, the respondents shall be at liberty to proceed against

the petitioner as the writ petition was dismissed in limine on the ground of laches.

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

14.07.2025

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

<u>To</u>

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy.

C.SARAVANAN, J.

sn

W.P(MD).No.18922 of 2025

14.07.2025