BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19331 of 2025
and
W.M.P(MD)No.14860 of 2025

Tvl.Papathi Amma Granite Show Room,
Rep by its Proprietor,
Mr.Govindaraju,
No.3/418, Ponnan Viduthi,
Karambakudi Taluk,
Pudukkottai – 622301. ... Petitioner

Vs.

The Deputy State Tax Officer – 1
Pudukottai Assessment Circle – 2
Pudukottai. ...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 records pertaining to the impugned order passed by the respondent vide his order in GSTIN:33BJCPG1438G1ZQ/2019-20 dated 27-08-2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

The petitioner is before this Court against the impugned order dated 27.08.2024, which preceds the show cause notice in DRC 01 dated 24.05.2024.

2. It appears that the petitioner did not participate in the proceedings on the presumption that the petitioner's registration had been cancelled on 22.02.2023 with retrospective effect from 31.03.2023. It is submitted that only after the recovery proceedings are proposed to be initiated by the respondents, the petitioner came to know about the impugned order. Hence, the petitioner rushes to this Court as the time for filing the appeal has also expired.

3. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, this Court is

inclined to pass the following order following the consistent view taken by this Court under similar circumstances.

4. This Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax with the respondent in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order

5. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 27.08.2024, 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 after hearing the petitioner.

6. It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to recover the amount from the petitioner in accordance with the provisions of

the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

17.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

The Deputy State Tax Officer – 1
Pudukottai Assessment Circle – 2
Pudukottai.

C.SARAVANAN, J.

sn

W.P(MD).No.19331 of 2025

17.07.2025