BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.19287 of 2025
and
W.M.P(MD)No14804 of 2025

Tvl.Multi Point System,
Rep by its Proprietor,
V.Hariharaputhrasharma
No.21B/1, J.P.Illam,
A.G.Nagar, Parvathipuram,
Kanniyakumari District. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil – 2 Assessment Circle,
Kanniyakumari District. ...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.33AERPH9625R2ZL/2020-21 dated 21.02.2025 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

In this writ petition, the petitioner has challenged the impugned assessment order dated 21.02.2025 for the tax period 2020-2021.

2. It is noticed that the impugned order has preceded a notice in DRC 01 dated 26.11.2024. On 21.02.2025, the petitioner appears to have requested the respondent to grant two weeks time to file a reply in notice dated 26.11.2024. However, the impugned order was passed on the same day.

3. The learned counsel for the petitioner submits that after the impugned order has been passed the entire tax demand has been recovered by the respondent from the petitioner's electronic credit ledger.

4. In view of the above, this Court is inclined to set aside the impugned order. Accordingly, the impugned order, dated 21.02.2025 stands quashed and the case is remitted back to the respondent to pass fresh order. The refund of

the amount appropriated from the electronic credit ledger will be subject to the outcome of the fresh proceedings.

5. The petitioner is directed to file a reply within a period of 30 days from the date of receipt of a copy of this order to the show cause notice in DRC 01, dated 26.11.2024. The impugned order dated 21.02.2025, which stands quashed shall be treated as an addendum to the show cause notice. The respondent shall pass fresh order as expeditiously as possible preferably within a period of 6 months thereafter.

6. The writ petition stands disposed. No costs. Consequently, the connected miscellaneous petition is closed.

17.07.2025

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

The State Tax Officer,
Nagercoil – 2 Assessment Circle,
Kanniyakumari District.

C.SARAVANAN, J.

sn

W.P(MD).No.19287 of 2025

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