BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P(MD).No.19381 of 2025**
**and**
**W.M.P(MD) No.14904 of 2025**

Tvl Annai Ankaadi ... Petitioner

**Vs.**

The Deputy State Tax Officer,
Thuckalay-1 Assessment Circle,
Commercial Taxes Buildings,
Kattathurai – 629 158,
Thuckalay. ...Respondent

**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 on the file of the respondent in GSTIN:33CUUPS5707G2Z4/2020-21 dated 14.02.2025 passed by the Respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity personal hearing.

For Petitioner : Mr.Sudalai Muthu N

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 Additional Government Pleader appear on behalf of the respondent.

2. This Writ Petition has been filed for a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33CUUPS5707G2Z4/2020-21 dated 14.02.2025 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same.

3. The learned counsel for the petitioner would submit that the entire tax liability has been paid even before the above impugned order was passed and DRC 03 has also filed by the petitioner.

4. The learned counsel for the petitioner would submit that the petitioner has a fair case to succeed. Therefore, one opportunity may be given to the petitioner.

5. Having considered submissions made by the learned counsel of the petitioner and learned Additional Government Pleader and also considering the fact that the entire tax amount has been paid even before the impugn order was passed on 14.02.2025 and DRC 03 was filed by the petitioner on 08.01.2025, I am inclined to quash the impugn order, dated 14.02.2025 and remit the case back to the respondent to pass a fresh order on merits, subject to petitioner giving a reply to the notice that preceded the impugned order by treating the impugned order as addendum to the same within a period of 30 days from date of receipt of copy of this order.

6. The respondent shall endeavour to pass a final order on its own merits after hearing the petitioner as expeditiously as possible preferably within a period of three months from the date of filing reply by the petitioner.

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

**17.07.2025**

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

Indu

**To**

The Deputy State Tax Officer,
Thuckalay-1 Assessment Circle,
Commercial Taxes Buildings,
Kattathurai – 629 158,
Thuckalay.

**C.SARAVANAN, J.**

Indu

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