BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20019 of 2025
and
W.M.P(MD)No.15411 of 2025

D.S.Muthuchamy ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Deputy State Tax Officer - 2,
Palani-II Assessment Circle,
Integrated Commercial Taxes Building,
Kothaimangalam Post,
Palani Taluk,
Dindigul District - 626 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second Respondent in Ref.No.ZD330424248782C/2018-19 dated 30.04.2024 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondent : Mr.R.Suresh Kumar
Government Advocate

ORDER

The petitioner has challenged the impugned assessment order dated 30.04.2024, passed for the tax period April 2018 to March 2019.

2. The impugned order was preceded by a notice in Form GST DRC 01 dated 27.12.2023 and three reminders, as mentioned in the preamble to the impugned order.

3. A reading of the impugned order indicates that the petitioner did not participate in the proceedings and thus suffered an adverse order.

4. The explanation coming forth for not challenging the impugned order or responding to the notices that the petitioner failed to notice the same, as the notice was issued in the web portal. It is submitted that for the same reason

the petitioner also failed to note that the impugned order has been passed on 30.04.2024.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, this Court is inclined to to the rescue the person, like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

6. Therefore, 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.

7. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 30.04.2024, 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 three months thereafter after hearing the petitioner.

8. 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 respondents to proceed against 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.

24.07.2025

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

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of Commercial Taxes,
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2.The Deputy State Tax Officer - 2,
Palani-II Assessment Circle,
Integrated Commercial Taxes Building,
Kothaimangalam Post,
Palani Taluk,
Dindigul District - 626 001.

C.SARAVANAN, J.

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