



W.P.(MD).No.19753 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 22.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.19753 of 2025

and

W.M.P(MD) No.15199 of 2025

Tvl.M.Karthikeyan Works Contract,
represented by its Proprietor M.Karthikeyan,
No.34/1, Ground Floor,
Mariamman Koil Street,
Ramanathapuram District – 623 501.

... Petitioner

Vs.

The State Tax Officer,
Ramanathapuram Assessment Circle,
No.73/2, Central Plaza, Salai Street,
Ramanathapuram District – 623 501.

...Respondents

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 records pertaining to the impugned order passed by the Respondent vide his order in GSTIN. 33AJBPM0772D1ZP/2020-21, Dated 20.02.2025 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 me an opportunity of Personal Hearing as per the provisions of the GST Act.



WEB COPY



W.P.(MD).No.19753 of 2025

For Petitioner : Mr.A.Satheesh Murugan

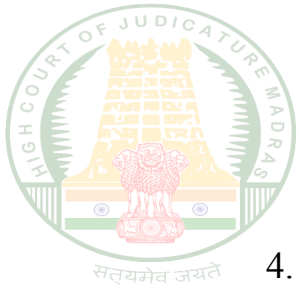
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate appearing on behalf of the respondent.

2. The petitioner is before this Court challenging an impugned order passed on 20.02.2025 following a notice issued in Form GST DRC 01 dated 26.11.2024. Despite the notice for personal hearing, the petitioner failed to respond the same either by filing reply to the notice issued on 26.11.2024 or appear before the respondent on the date of calling for personal hearing.

3. It is noticed that the petitioner has not filed an appeal in time and now the petitioner before this Court to quash the aforesaid impugned order, dated 20.02.2025.

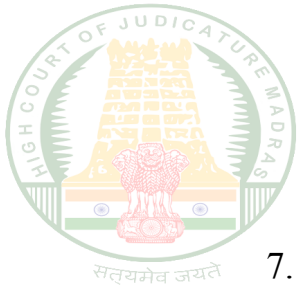


W.P.(MD).No.19753 of 2025

4. The learned counsel for the petitioner would submit that the petitioner has good case to succeed and that the petitioner was unaware of the notice issued on 26.11.2024 or the impugned order dated 20.02.2025, as it was posted in the online portal.

5. The learned counsel for the petitioner would further submit that the petitioner is willing to deposit 25% of the disputed tax on condition to set aside the impugned order, dated 20.02.2025 with liberty to the petitioner to file a detailed reply to the notice that proceeded in impugned order GST DRC 01 on 26.11.2024.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and following the consistent view of this Court and recording the submission of the learned counsel for the petitioner, impugned order, dated 20.02.2025 shall stand quashed subject to petitioner depositing 25% of the disputed tax in electronic cash register within a period of 30 days from the date of receipt of copy of this order. The impugned order, dated 20.02.2025, which is quashed shall be treated as addendum to the show cause notice in Form GST DRC 01 dated 26.11.2024.



W.P.(MD).No.19753 of 2025

7. The petitioner shall file a consolidated reply within a period of thirty days from the date of receipt of copy of this order. The respondent is at liberty to pass an order on merits as expeditiously as possible preferably within a period of three months from the date of receipt of copy of this order.

8. In case, the petitioner fails to comply with the stipulation above, it shall be deemed that this Writ Petition was dismissed, in which case, the respondent is at liberty to proceed against the petitioner to recover the tax and other amounts that are due from the petitioner under the impugned order.

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

22.07.2025

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

Indu



W.P.(MD).No.19753 of 2025

WEB COPY

To

The State Tax Officer,
Ramanathapuram Assessment Circle,
No.73/2, Central Plaza, Salai Street,
Ramanathapuram District – 623 501.



WEB COPY



W.P.(MD).No.19753 of 2025

C.SARAVANAN, J.

Indu

W.P(MD) No.19753 of 2025

22.07.2025