BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21075 of 2025
and
W.M.P(MD)Nos.16299 and 16300 of 2025

Sri Veerakumar Earth Movers,
Rep by its Proprietor,
Duraisamy Ravichandran,
S.F.No.277/10, 277/11,
Union Office Road,
Viralimalai,
Pudukkottai – 621316. ... Petitioner

Vs.

The Deputy Tax Officer – 2,
Pudukkottai – 3 Assessment Circle,
Pudukkottai – 622001. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certioriarified Mandamus, calling for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN/ID:33BDEPR5414D1ZW/2019-20 dated 21.08.2024 and quash the same as it is illegal 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.Arun Kumar

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

ORDER

The present writ petition has been filed challenging the impugned order dated 21.08.2024 passed for the assessment year 2019-2020.

2. The learned counsel for the petitioner submits that although the petitioner had given a reply, the impugned order has been passed without considering the reply. Therefore, the impugned order is liable to be quahsed.

3. It is noticed that the petitioner has responded to the show cause notice in Form GST DRC 01 dated 24.05.2024 vide reply dated 06.08.2024 in Form GST DRC 06, the content of which is captured in the impugned order. However, the reply is not sufficient and adequate and therefore, the impugned order has been passed.

4. The learned counsel for the petitioner submits that after the filing of this writ petition on 15.07.2025, the entire amount has been recovered on

24.07.2025. However, it was unable to confirm that the amount has been recovered either from the electronic cash register or electornic credit ledger.

5. Be that as it may, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

6. It is made clear that in case the amount has already been recovered from the petitioner's electronic cash register, the petitioner will not be required to make any pre-deposit. In case amount has been recovered only from the petitioner's electronic credit ledger, the petitioner shall deposit 25% of the disputed tax from the Electronic Cash Register with in such time.

7. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 21.08.2024, 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.

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 respondent to proceed against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder.

9. The writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

01.08.2025

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

The Deputy Tax Officer – 2,
Pudukkottai – 3 Assessment Circle,
Pudukkottai – 622001.

C.SARAVANAN, J.

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W.P(MD).No.21075 of 2025

01.08.2025