BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.19802 of 2025 and
W.M.P(MD) No.15250 of 2025

M/s.Malligai Modern Rice Mill,
represented by its Proprietor K.Rajendran,
33ABNPR9407J1Z6,
91/2D, Chinthamani,
Chinna Anuppanadi,
Madurai. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Commercial Tax Building,
Madurai. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in Form DRC 07 in Ref.No. ZD3302251747865 dated 18.02.2025 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Sureshkumar
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 for the respondents.

2. The petitioner has suffered by an adverse assessment order, dated 18.02.2025 for the tax period 2020-2021 under Section 73 of TN GST Act, 2017. The impugned order has preceded with the notice in GST DRC 01, dated 25.11.2024. It is noticed that the petitioner had not participated in the proceedings, thus, he has suffered by an adverse assessment order dated 18.02.2025. Though the petitioner has an alternate remedy by filing an appeal, the condonable period of limitation is expired. Hence, the petitioner has approached this Court.

3. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax in cash on condition to set-aside the impugned order, dated 18.02.2025 with liberty to the petitioner to file a detailed reply to the notice that proceeded in impugned order GST DRC 01 on 25.11.2024.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Public Prosecutor for the respondent and taking note of the consistent view of this Court, the Writ Petition is ordered by quashing the impugned order, dated 18.02.2025, subject to the condition that the petitioner deposits 25% of the disputed tax within a period of 30 days from today. The impugned order stands quashed shall be treated as addendum to the show cause notice in Form GST DRC 01, dated 25.11.2024. The petitioner shall file a reply within a period of 30 days from today. In case, the petitioner fails to comply with any of the conditions as stipulated above, the respondent is at liberty to initiate the proceedings against the petitioner as if the Writ Petition was dismissed.

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

23.07.2025

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

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C.SARAVANAN, J.

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To

The Assistant Commissioner (ST),
Thiruparankundram Assessment Circle,
Commercial Tax Building,
Madurai.

W.P(MD).No.19802 of 2025

23.07.2025