



W.P.(MD).No.20188 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.20188 of 2025

and

W.M.P(MD) Nos.15566 and 15567 of 2025

M/s.Subha Traders
represented by its Partner
Isravel Immanuvel,
S/o.Immanuvel,
No.12C/189-1, Anand Nagar,
Thalamuthu Nagar,
Mappillaiyoorani Panchayat,
Tuticorin.

... Petitioner

Vs.

The Assistant Commisioner,
Tuticorin-I,Assessment Circle, Tuticorin -I,
No.6R, North Cotton Road,
Thoothukudi,
Tamil Nadu – 628 001.

... 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 the records pertaining to the order passed by the 1st respondent in Order No ZD330225072114V/2020-2021/ dated 07.02.2025/ GSTIN 33ADAFS5502L1Z7 and quash the same as illegal and directing the respondent to remand the matter for re-consideration.



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For Petitioner : Mr.S.Muthu Malai Raja

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 for 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, dated 07.02.2025 and to quash the same and to direct the respondent to remand the matter for re-consideration.

3. Similar order has been passed by this Court in W.P(MD) No.15153 of 2025 with the following directions:

5. With the consent of both sides, the writ petition is disposed of at the admission stage with the following directions:



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(i) The petitioner is directed to deposit 25% of the disputed tax amount within a period of 30 days from the date of receipt of a copy of this order.

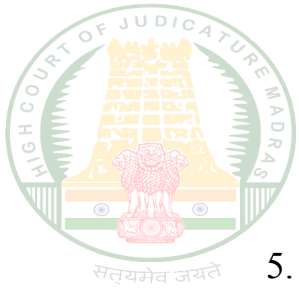
(ii) The petitioner is directed to file reply to the show cause notice issued earlier within a period of 30 days from the date of receipt of a copy of this order.

(iii) Subject to such compliance, the impugned order shall stand quashed.

(iv) The impugned order stands quashed shall be treated as corrigendum/addendum to the show cause notice issued earlier.

(v) The respondent is directed to pass appropriate orders on the show cause notice on merits and in accordance with law after hearing the petitioner.

4. In view of the above, the petitioner is directed to comply with the above directions stipulated in ***M/s.VKN Contracts Vs. Deputy Commercial Tax Officer, Thoothukudi in W.P(MD) No.15153 of 2025.***



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5. Subject to the petitioner complying with the conditions stipulated therein, the impugned order, dated 07.02.2025 shall stand quashed. Hence, the Writ Petition stands disposed of at the time of admission, accordingly. Consequently connected Miscellaneous Petitions are closed. No costs.

24.07.2025

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

Indu

To

The Assistant Commissioner,
Tuticorin-I, Assessment Circle, Tuticorin -I,
No.6R, North Cotton Road,
Thoothukudi,
Tamil Nadu – 628 001.



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C.SARAVANAN, J.

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