BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.20090 of 2025
and
W.M.P.(MD) Nos.15456 and 15457 of 2025

Tvl.Print & Sign,
rep by its Proprietor
A.Reuben ... Petitioner

/vs./

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy -18. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent in GSTIN:33CHBPR7232K1Z7/2017-18 dated 08.01.2024 and quash the same.

For Petitioner : Mr.T.Bashyam

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

ORDER

Mr.J.K.Jeyaselan, learned Government Advocate takes notice for the respondent.

2.The petitioner has slept over its rights against the assessment order, dated 08.01.2024 and is now before this Court for quashing the aforesaid assessment order passed for the tax period 2017-18.

3.The specific case of the petitioner is that the petitioner had closed on the business and therefore had failed to notice the notice in DRC 01, dated 06.10.2023 that preceded the impugned order and has thus suffered an adverse order.

4.It is noticed that under similar circumstances, this Court has come to a partial rescue of persons like the petitioner by subjecting them on terms to pay 25% of the disputed tax in Cash or through the Electronic Cash Register.

5.I find no reason to take a different view in the present case. Accordingly, the impugned order passed by the respondent dated 08.01.2024 bearing Ref.No.GSTIN:33CHBPR7232K1Z7/2017-18 is quashed, subject to the petitioner depositing 25% of the disputed tax in Cash or through the Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. Within such time, the petitioner shall also file a reply to the show cause notice in DRC 01, dated 06.10.2023, by treating the impugned order, dated 08.01.2024 as an addendum.

6.In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass final orders on merits and in accordance with law, within a period of three months thereafter.

7.In case, the petitioner fails to comply with the above stipulations, it will be deemed that the present writ petition is dismissed, in which case, the respondent is at liberty to proceed against the petitioner to recover the tax confirmed under the impugned order.

8.With the aforesaid directions and liberty, the Writ Petition stands allowed.

No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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28.07.2025

C.SARAVANAN, J.

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