BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) Nos.21257 and 21258 of 2025
and
W.M.P(MD) Nos.16415 and 16435 of 2025

Tvl.Glove World Health Care Products,
represented by its Proprietor K.Manikandan
No.8/79F, Sunjaiy Bhavan,
Thiruppathisaram Theroor,
Kanniyakumari – 629 901. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Kanniyakumari District. ...Respondents

Prayer in W.P(MD) No.21257 of 2025 : 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 33BMWPM8209C1ZV/2020-2021 dated 21-10-2024 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 an opportunity of Personal Hearing as per the provisions of the GST Act.

Prayer in W.P(MD) No.21258 of 2025 : 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 33BMWPM8209C1ZV/2022-2023, dated 21-10-2024 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 an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner
(in both cases) : Mr. A. Satheesh Murugan

For Respondent : Mr.R.Suresh Kumar
(in both cases) Additional Government Pleader

COMMON ORDER

These Writ Petitions are disposed of at the stage of admission, after hearing the learned counsel for the petitioner as well as the learned counsel for the official respondent.

2. In these Writ Petitions, the petitioner has challenged the impugned assessment orders passed by the respondent in GSTIN No. 33BMWPM8209C1ZV for the tax periods 2020-2021 and 2022-2023, both dated 21.10.2024. The said orders were preceded by the notices in Form

DRC-01 dated 14.06.2024 (though referred to as 11.06.2024).

3. According to the learned counsel for the petitioner, 13% of the disputed tax in the first impugned order and 18% in the second order have already been recovered.

4. On the other hand, the learned Additional Government Pleader submits that only a sum of Rs.50,000/- has been recovered with respect to the second case.

5. It has been the consistent view of this Court under similar circumstances to remit the matters back on terms, subject to the assessee depositing 25% of the disputed tax. I find no reason to take a different view in the present case as well.

6. In view of the above, the impugned orders dated 21.10.2024 are quashed, on condition that the petitioner deposits 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

Needless to state, the amount already deposited by the petitioner shall be adjusted towards the said 25%. The petitioner shall also file a reply to the show cause notices in Form DRC-01, dated 14.06.2024, by treating the impugned orders dated 21.10.2024 as an addendum thereto, within the said period.

7. In case the petitioner complies with the above stipulation, the respondent shall pass a fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three months thereafter. In case the petitioner fails to comply with the above stipulation, the respondent is at liberty to proceed against the petitioner in accordance with law, as if these Writ Petitions had been dismissed.

8. With the above directions, these Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

04.08.2025

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

<u>To</u>

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Kanniyakumari District.

C.SARAVANAN, J.

Indu

W.P(MD).Nos.21257 and 21258 of 2025

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