



W.P.(MD) No. 20160 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20160 of 2025
and
W.M.P.(MD) No.15512 of 2025**

M/s.Star Construction
rep. by its Proprietor S.Anotny Boniface

... Petitioner

Vs

The Deputy State Tax Officer,
Commercial Taxes Buildings,
Nanguneri.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33AFYPB2344H3ZG/2023-24, dated 10.12.2024 passed by the respondent under section 73 of TNGST Act, 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of personal hearing.



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For petitioner : Mr. N.Sudalai Muthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order, dated 10.12.2024, wherein the demand has been confirmed for the tax period 2023-24. The impugned order has been preceded the notices in ASMT-10, dated 18.07.2024 and DRC 01, dated 30.09.2024 and three reminders dated 08.11.2024, 22.11.2024 and 02.12.2024. However, the petitioner has not participated in the proceedings and therefore, the demand has been confirmed against the petitioner.



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3. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms. There are no other circumstances to take a different view in the matter.

4. Considering the same, this Writ Petition is disposed of by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the notice in DRC 01 dated 30.09.2024 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months thereafter, after hearing the petitioner.

7. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance



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with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No

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Internet : Yes / No

apd

To

The Deputy State Tax Officer,
Commercial Taxes Buildings,
Nanguneri.



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C.SARAVANAN, J.

apd

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