BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2025

CORAM

**THE HON'BLE MR.JUSTICE C. SARAVANAN**

**W.P.(MD) No.19931 of 2025**
and
**W.M.P.(MD) Nos.15351 & 15352 of 2025**

Tvl.S2 Trade Associates,
Rep. by its Proprietor
Kandasamy Shanmugasundaram,
S/o.Kandasamy,
Door No.52/2, Mathew Nagar,
Punjaipugalur,
Pugalur Sugar Factory,
Karur - 639 113. ... Petitioner

Vs.

The State Tax Officer,
Karur – 4, Assessment Circle
Karur. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned orders of the respondent in GSTN: 33BHBPS8219N1ZW/2017-2018 dated 28.12.2023 and GSTN No: 33BHBPS8219N1ZW/2018-2019 dated 05.02.2024 and quashing the same as they are unreasonable, illegal, improper and in gross violation of the principles of natural justice and consequently, directing the respondent to redo the assessment afresh after providing an opportunity of personal hearing as per the provisions of the TNGST Act, 2017.

For Petitioner : Mr.M.Shakul Hameed

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

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**ORDER**

This Writ Petition is being disposed of, at the time of admission, after hearing the learned counsel for the petitioner and learned Additional Government Pleader appearing for the respondent.

2. Considering the fact that the petitioner failed to respond to the notice issued in Form GST DRC-01 dated 29.09.2023, in respect of the impugned Assessment Order dated 28.12.2023, as well as to the notice issued in Form GST DRC-01 dated 12.07.2023, in respect of the demand confirmed *vide* the impugned order dated 05.02.2024, and by following the consistent view of this Court under similar circumstances, the petitioner is directed to deposit 25% of the disputed tax in respect of each

of the impugned orders, in cash or through electronic cash ledger, within a period of 30 days from the date of receipt of a copy of this order.

3. In case the petitioner complies with the above requirements, the impugned orders shall stand quashed, and the case is remitted back to the respondent to pass fresh orders, as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order. Needless to state, before passing such orders, the petitioner shall be heard.

4. In case the petitioner fails to comply with the above requirements, the respondent will be at liberty to initiate appropriate proceedings against the petitioner, as this Writ Petition stands dismissed.

5. The impugned orders, which stand quashed by this order, shall be treated as addendum to the Show Cause Notices, to which the petitioner shall file reply, within a period of 30 days from the date of receipt of a copy of this order.

6. With the above observations, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.07.2025

JEN

Copy To :

The State Tax Officer,
Karur – 4, Assessment Circle,
Karur.

**C.SARAVANAN, J.**

JEN

W.P.(MD) No.19931 of 2025

23.07.2025