BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20423 of 2025
and
W.M.P.(MD)No.15819 of 2025

M/s.Jupiter MKB Since 1955,
Represented by its Proprietor,
M.B. Mahesh Babu,
GSTIN 33KVKPS1497G1ZY,
6, T.S.No.239, Meenakshi Amman Kovil Street,
Madurai. ... Petitioner

-vs-

The State Tax Officer (ST),
Vengalakadai Street Assessment Circle,
Commercial Tax Building, Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned Order in Form DRC 07 Ref.No.ZD3302251729566 dated 18.02.2025 issued by the respondent and quash the same, as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

The petitioner is challenging the impugned order dated 18.02.2025, passed under Section 73 of the respective GST enactments, for the tax period from April 2020 to March 2021.

2. Although the petitioner had an alternate remedy by way of an appeal before the Appellate Authority, *viz*., the Deputy Commissioner of State Tax (GST Appeal), Madurai, under Section 107 of the respective GST enactments, such appeal ought to have been filed within a period of three months from the date of receipt of a copy of the said order.

3. It is noticed that the petitioner did not participate in the adjudication proceedings, pursuant to the issuance of the notice in Form DRC-01 dated 25.11.2024. In similar circumstances, this Court has intervened on terms. I find no reason to take a different view in the present case. Accordingly, the impugned Assessment Order dated 18.02.2025, passed for the tax period from April 2020 to March 2021, stands quashed on terms, subject to the petitioner depositing 25% of the disputed tax amount through the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

4. It is further made clear that the petitioner shall also file a reply to the notice in Form DRC-01 dated 25.11.2024 within the said period of 30 days, along with the pre-deposit of 25%. If the petitioner complies with the above stipulation, the respondent shall proceed to pass appropriate orders on merits, after providing an opportunity of hearing, within a period of three months thereafter. In the event of non-compliance, it shall be open to the respondent to proceed against the petitioner in accordance with law, as if the Writ Petition stands dismissed *in limine*. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

28.07.2025

To:-

The State Tax Officer (ST),
Vengalakadai Street Assessment Circle,
Commercial Tax Building, Madurai.

C.SARAVANAN, J.

smn2

W.P.(MD)No.20423 of 2025

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