BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **31.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 20806 of 2025
and
W.M.P.(MD) No.16105 of 2025

Tvl.Friends Fashion,
rep. by its Proprietor Achuthan Jagadeesh. ... Petitioner

Vs

1. The Deputy Commissioner (CT),
(First Appellate Authority)
Goods and Services Tax,
Tirunelveli.

2. The Deputy State Tax Officer - 2,
Thuckalay-2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil,
Kanniyakumari District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned orders passed by the second respondent in GSTIN 33BAJPJ2094P1ZA/2017-18, dated 19-07-2024 and also the rejection order passed by the first respondent vide his order bearing Reference Number ZD330425074919Z, dated 08-04-2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further, direct the second respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act, 2017.

For petitioner : Mr. A. Satheesh Murugan

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

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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 respondents.

2. The petitioner is before this Court against the impugned Assessment Order dated 19.07.2024, whereby the demand proposed in notice in DRC 01 dated 05.10.2023 has been confirmed. The petitioner has failed to respond to the said notice and to the subsequent personal hearing notices. Further, the petitioner also unsuccessfully made an attempt to file an appeal beyond the condonable

period of limitation under Section 107 of the respective GST enactments. Thus, the appeal was rejected *in limine* by the Office of the first respondent on 08.04.2025.

3. The learned counsel for the petitioner submits that the petitioner may be given one opportunity to explain the case, as the petitioner has not filed any reply. This Court has now been taking consistent view under the similar circumstances by quashing the impugned orders on terms by balancing the interest of the persons like the petitioner as also the Commercial Tax Department/respondent herein.

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 05.10.2023 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the second 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 respondents are at liberty to proceed against the petitioner in accordance 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.

31.07.2025

Index : Yes / No
Internet : Yes / No
apd

To

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C.SARAVANAN, J.

apd

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