

W.P(MD)No.20509 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 29.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20509 of 2025
and
W.M.P(MD)No.15874 of 2025

Tvl.Bright Tech Engineering Industries,
Rep by its Proprietor,
L.Prabakaran
No.179-A, Vadivel Nagar,
Covai Main Road,
Karur – 639002.

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Karur – 2 Assessment Circle,
Karur.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN.No.33DHGPP945R1ZF/2019-20 dated 05.06.2024 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing the petitioner an opportunity of personal hearing as per the provisions of the GST Act, 2017.



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For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

The petitioner is before this Court against the impugned order, dated 05.06.2024, which has preceded a show cause notice in Form GST DRC 01 dated 14.10.2023.

2. It is the case of the petitioner that the aforesaid notice was not received by the petitioner and is only hosted in the website, which went unnoticed. Therefore, the petitioner has suffered the impugned order. It is the further case of the petitioner that but for the initiation of recovery proceedings, the petitioner was unaware of the impugned order for the tax period 2019-2020.

3. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the consistent view of this Court under similar circumstances wherein this Court has come to the rescue of a person like the petitioner by

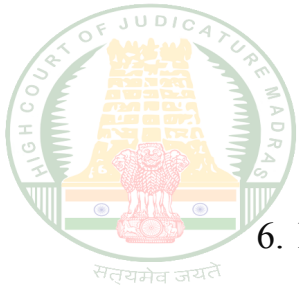


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quashing the assessment orders on terms subject to the payment of 25% of the disputed tax, I am of the view that this writ petition is also deserved to be disposed of accordingly. I see no reason to take a different view in the facts and circumstances of the case in absence of any extenuating circumstances.

4. Therefore, 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 Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order and the matter is remitted back to the respondent for fresh consideration.

5. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 05.06.2024, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible preferably within a period of three months thereafter. It is needless to state that before passing such order, the petitioner shall be heard.



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6. It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed

29.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Deputy State Tax Officer – 1,
Karur – 2 Assessment Circle,
Karur.



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C.SARAVANAN, J.

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