



W.P.(MD) No. 20168 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. 20168 of 2025
and
W.M.P.(MD) No.15533 of 2025**

M/s.Mohamedia Rice Mill,
rep. by its Proprietor Mydeen Bava.

... Petitioner

Vs

The State Tax Officer,
Sengottai Assessment Circle,
126a/43-1, Sengottai-Kollam Main Road,
Sengottai,
Tenkasi District - 627809.

... 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 33BEBPM6107A1Z8 /2020-21, dated 12.02.2025 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording a sufficient opportunity within such time as may be directed by this Court.



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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 12.02.2025, wherein the demand has been confirmed for the tax period 2020-21. The impugned order has been preceded the notice in DRC 01, dated 26.11.2024 and three personal hearing notices, dated 27.12.2024, 31.12.2024 and 07.01.2025. The petitioner has filed a reply on 12.01.2025 seeking 15 days time to file reply to the notice in DRC 01, dated 26.11.2024, due to his health issues. However, the petitioner failed to reply to the same 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 subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

4. At this stage, it is informed by the learned counsel for the petitioner that the entire tax amount has already been debited by the respondent during the period between 28.02.2025 to 31.05.2025. A copy of the extract from the Electronic Credit Ledger has been filed.

5. Considering the same, this Writ Petition is disposed of by quashing the impugned order and remitting the case back to the respondent to pass fresh orders on merits subject to the verification by the respondent that the tax amount has been recovered during the said period. In case no tax has been recovered, the petitioner shall deposit 25% of the disputed tax in cash through Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



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6. The petitioner shall file a reply to the Show Cause Notice in DRC 01 dated 26.11.2024 by treating the impugned order as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

7. 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.

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

9. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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To

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C.SARAVANAN, J.

apd

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