



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 29.07.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20583 of 2025

and

W.M.P(MD)Nos.15945 & 15946 of 2025

M/s.Haris Enterprises,
Represented by its Partner,
Mohamed Ashraf.

...Petitioner

Vs.

The Deputy Commercial Tax Officer ,
State Tax Office, Ettayapuram Circle,
No.10-1, St-3, Kansapuram,
Kadalayoor Road, Ettayapuram,
Thoothukudi District,
Tamil Nadu - 628 902.

...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus**, to call for the records pertaining to the order passed by the 1st respondent in Order No. ZD330424192079A/2018-2019/dated 25.04.2024/GSTIN-33AADF0614E1Z5 and quash the same as illegal and directing the respondent to reconsider the matter.

For Petitioner : Mr.S.Muthu Kumar Raja

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

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ORDER

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The petitioner challenged the impugned order dated 25.04.2024, passed by the respondent.

2.It is noticed that impugned order has preceded dated 23.11.2023, in Form GST DRC-01. However, the petitioner has not responded to the same and thus, the detailed order has been passed. Under similar circumstances, the Court has taken a consisting view to quash the assessment order. I find no reason to take a different view in the facts of the case.

3.Under such circumstances, there shall be a direction to the petitioner to pay/deposit 25% of the disputed tax in the Electronic Cash Register of the petitioner within a period of 30 days from the date of receipt of a copy of this order. Together with pre-deposit, the petitioner shall also file a reply to a show cause notice in Form GST DRC-01, dated 23.11.2023, within such time.

4.In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass a fresh order on merits after hearing the petitioner as expeditious as possible preferably within a period of three months thereafter.



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5. In case, the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner.

6. Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are also closed.

29.07.2025

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
RJR

To

The Deputy Commercial Tax Officer ,
State Tax Office, Ettayapuram Circle,
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C.SARAVANAN, J.

RJR

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