BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20539 of 2025
and
W.M.P(MD)No.15902 of 2025

Tvl.K.Senthilkumar
Contractor,
Rep by its Proprietor,
K.Senthil Kumar,
No.9/23, NA,
Manimekalai Street,
Sivagangai,
Tamil Nadu – 630 561. ... Petitioner

Vs.

The Assistant Commissioner/ Proper Officer (ST),
Sivagangai Assessment Circle,
Sivagangai – 630 562. ...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 the impugned assessment order on the file of respondent vide GSTIN. 33BAOPS7376G1Z4/2020-21 dated 21.11.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

This writ petition has been filed challenging the impugned assessment order dated 21.11.2024 passed for the year 2020-2021.

2. The learned counsel for the petitioner confirms that the petitioner has paid the disputed tax after the impugned order was passed on 21.11.2024. It is submitted that although the demand has been dropped, the interest and penalty have been levied on account of the belated payment of tax.

3. The learned counsel for the petitioner submits that the petitioner failed to notice that the show cause notice in DRC 01 dated 27.05.2023 was issued to the petitioner. It is submitted that the dispute is purely on account of the mismatch between GSTR 3B returns filed by the petitioner and GSTR 7, after generating GSTR 7 indicating the reversion of tax on the works contract by the petitioner.

4. Considering the fact the petitioner may have a case and considering the fact that the petitioner has already depsoited the disputed tax, this Court is inclined to quash the impugned order and remits the case back to the respondent to examine as to whether the petitioner is liable to pay penalty for the belated payment of tax. However, the petitioner shall question the interest.

5. Accordingly, the impugned order stands quashed and the case is remitted back to the respodent. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order. The impugned order, dated 21.11.2024, 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 after hearing the petitioner.

6. It is also made clear that in case the petitioner fails to comply with the condition 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.

7. The writ petitin stands disposed of. 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 Assistant Commissioner/ Proper Officer (ST),
Sivagangai Assessment Circle,
Sivagangai – 630 562.

C.SARAVANAN, J.

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W.P(MD).No.20539 of 2025

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