BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

**W.P.(MD) No.20332 of 2025**
**and**
**W.M.P.(MD) No.15730 of 2025**

Tvl.Jothi Stores,
rep by its Proprietor
M.Natarajan ... Petitioner

/vs./

The Deputy State Tax Officer/Proper Officer,
Sivagangai Assessment Circle,
Sivagangai. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN. 33AWEPN8962A1ZL/2017-18 dated 29.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

For Petitioner : Mr.Raja Karthikeyan
For Respondent : Mr.J.K.Jeyaseelan
Government Advocate

**ORDER**

Mr.J.K.Jeyaseelan, learned Government Advocate takes notice for the respondent.

2.The petitioner is before this Court against the impugned order passed under Section 74 of the respective GST enactment.

3.By the impugned order, the demand that was proposed in the show cause notice in DRC 01, dated 29.01.2024, has been confirmed. The petitioner has merely given a representation, dated 21.12.2023, which is a reply to the notice issued to the petitioner in pre-intimation notice issued to the petitioner on 29.11.2023 in Form DRC 01A.

4.The petitioner has slept over the rights neither participating in the proceedings which led to the issuance of the notice in DRC 01, dated 29.01.2024 nor filing a further appeal within the period stipulated under Section 107 of the respective GST enactment.

5.Today, when the case was taken up for hearing, the learned counsel for the petitioner submits that the respondent has wrongly invoked the power under Section 74 of the respective GST enactment and the entire demand is barred by limitation.

6.The submission of the learned counsel for the petitioner cannot be considered at this stage, insofar as the merits are concerned.

7.Considering the same, the impugned order passed by the respondent in vide GSTIN. 33AWEPN8962A1ZL/2017-18 dated 29.04.2024 is quashed subject to the petitioner depositing 25% of the disputed tax from the petitioner's electronic cash register, within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall also file a reply to the notice in DRC 01, dated 29.01.2024 within such time.

8.In case, the petitioner complies with the above stipulations, the respondent shall proceed to pass final orders after hearing the petitioner as expeditiously as possible, preferably within a period of three months thereafter.

9.In case, the petitioner fails to comply with any one of the stipulation or both of the stipulations, it shall be deemed that the writ petition stands dismissed, in which case, the respondent is at liberty to proceed to recover the amount due under the impugned order in accordance with law.

10.It is made clear that the petitioner shall furnish all relevant documents to substantiate its case and to co-operate with the respondents.

11.With the aforesaid directions, the Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

**25.07.2025**

Index : Yes / No
Internet : Yes / No
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To

The Deputy State Tax Officer/Proper Officer,
Sivagangai Assessment Circle,
Sivagangai.

**C.SARAVANAN, J.**

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**W.P.(MD) No.20332 of 2025**

**25.07.2025**