BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 21239 of 2025
and
W.M.P.(MD) No.16399 of 2025

Tvl Sri Murugan Rice Mill,
rep. by its Partner Sivakumaran. ... Petitioner

Vs

1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2. The Assistant Commissioner (ST),
Tenkasi Assessment Circle,
SBI Bank, 3rd Floor,
Near Yanai Palam,
Tenkasi 627 811. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records pertaining to impugned order of the second respondent in Reference No. ZD330225160068N/2020-21, dated

17.02.2025 and quash the same.

For petitioner : Mr. B. Rooban

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

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner, who appeared through Video Conference and learned Additional Government Pleader for the respondents.

2. The petitioner has challenged the impugned Assessment Order, dated 17.02.2025 passed for the tax period between 2022-21. The impugned order records that though the petitioner was issued with DRC 01, dated 25.11.2024, the petitioner has not replied to the same. The impugned order also records that the petitioner has not responded to the personal hearing notices.

3. It is noticed that the impugned order is an appealable order. However, the petitioner has slept over the rights by not filing an appeal before the Appellate Authority under Section 107 of the respective GST enactments.

4. The learned counsel for the petitioner submits that the entire exempted turn over has been taxed. Hence, the impugned order is liable to be quashed. The learned counsel for the petitioner therefore submits that the petitioner is willing to deposit 25% of the disputed tax to establish the petitioner's *bonafide*.

5. Recording the above submission, the impugned order is quashed and the case is remitted back to the second respondent to pass a fresh order on merits, after hearing the petitioner subject to the petitioner depositing 25% of the disputed tax in cash through its Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the notice in DRC 01, dated 25.11.2024 by treating the impugned order as addendum to the Show Cause Notice together with the above deposit 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 second 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 respondents are 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 **04.08.2025**
Internet : Yes / No
apd

To
1. The Commissioner of Commercial Taxes,
O/o the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.
2. The Assistant Commissioner (ST),
Tenkasi Assessment Circle,
SBI Bank, 3rd Floor, Near Yanai Palam,
Tenkasi 627 811.

C.SARAVANAN, J.

apd

W.P.(MD) No. 21239 of 2025

04.08.2025