BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.21256 of 2025
and
W.M.P(MD) No.16414 of 2025

Tvl.Deepesh Tin Works,
represented by tis Proprietor P.Thirumaniselvan
No.8/1187-9, Sivakasi Road Bypass West,
Virudhunagar – 626 001. ... Petitioner

Vs.

The State Tax Officer,
Virudhunagar-1 Assessment Circle,
Virudhunagar. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33ACGPT4197F1ZD/2023-24, dated 23-01-2025 and quash the same as illegal, arbitrary and in gross violations of the Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.J.K.Jeyaselan
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. This Writ Petition has been filed challenging the impugned order passed by the respondent vide his order in GSTIN 33ACGPT4197F1ZD/2023-24, dated 23-01-2025.

3. The petitioner sought to place reliance on the decision of the Division Bench of the Allahabad High Court in *M/s. Katyal Industries v. State of U.P. and Others* by attempting to align the facts of the present case with the said decision.

4. The facts of the case are that the petitioner's GST registration was cancelled on 05-02-2024, with retrospective effect from 31-12-2023. However, it is noticed that in the present case, a notice in DRC-01 was issued on 24-10-2024 and it has preceded with a notice, dated 10-09-2024 in ASMT-10.

The impugned order has also been preceded with the personal hearing notices, dated 28.11.2024, 12.12.2024 and 26.12.2024.

5. It is noticed that the dispute has arisen on account of differences in the disputed liability between GSTR-1 and GSTR-3B for the period from April 2023 to June 2024. Merely because the petitioner's registration was cancelled with retrospective effect from 05.02.2024, it cannot be presumed that the petitioner was unable to access the notices that were duly communicated through the portal.

6. At best, the petitioner would only be entitled to a fresh hearing on terms, as has been the consistent view of this Court in several cases. Under these circumstances, setting aside the order would amount to giving a premium to a tax evader whose GST registration already stands cancelled.

7. Since the petitioner may or may not have a good case, the impugned order is quashed, subject to the petitioner depositing 25% of the disputed tax within 30 days from the date of receipt of a copy of this order in cash. The petitioner shall also file a reply within the same period. Upon such compliance,

the respondent shall proceed to pass final orders on merits.

8. In case, the petitioner fails to comply with the above stipulation, it shall be construde that the present Writ Petition was dismissed today by this order, in which, the respondent is at liberty to proceed against the petitioner in the manner known to law.

7. With the above direction and liberty, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. No costs.

04.08.2025

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

Indu

To

The State Tax Officer,
Virudhunagar-1 Assessment Circle,
Virudhunagar.

C.SARAVANAN, J.

Indu

W.P(MD).No.21256 of 2025

04.08.2025