BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 21235 of 2025
and
W.M.P.(MD) No.16394 of 2025

Tvl. Pio Agencies,
rep. by its Proprietor A.Stanly. ... Petitioner

Vs

1. The Deputy State Tax Officer- 2,
Nagercoil - 2 Assessment Circle,
Kanniyakumari District.

2. The Deputy Commissioner (CT),
GST Appeal,
Tirunelveli. ... 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 the impugned order passed by the first respondent *vide* his order in GSTIN 33BNZPS7954J1ZV/ 2020-2021, dated 29.01.2025 and consequential order passed by the second respondent *vide* his order in FORM GST APL-02, dated 10-07-2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For petitioner : Mr. A. Satheesh Murugan

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

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner is before this Court against the impugned order, dated 29.01.2025 passed by the first respondent. Earlier, against the aforesaid order, the petitioner had unsuccessfully filed an appeal before the second respondent, who by an order dated 10.07.2025 dismissed the same, as it was filed beyond the condonable period of limitation.

3. It is noticed that the impugned order preceded a notice in DRC 01, dated 17.10.2024.

4. The learned counsel for the petitioner further submits that 100% of the disputed tax has also been recovered after the impugned order was passed on 12.06.2025 from the petitioner's Bank Account.

5. That apart, it is noticed that the petitioner has also deposited 10% of the disputed tax at the time of filing the appeal before the second respondent.

6. Considering the same, the impugned order is quashed and the case is remitted back to the first respondent to pass a fresh order on merits subject to the petitioner filing a reply within a period of thirty (30) days from the date of receipt of this order.

7. The petitioner shall file a reply to the notice in DRC 01 dated 17.10.2024 by treating the impugned order as addendum to the Show Cause Notice.

8. In case the petitioner complies with the above stipulation, the first respondent shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

9. In case the petitioner fails to comply with the condition 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.

10. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

04.08.2025

To
1. The Deputy State Tax Officer- 2,
Nagercoil - 2 Assessment Circle,
Kanniyakumari District.

2. The Deputy Commissioner (CT),
GST Appeal,
Tirunelveli.

C.SARAVANAN, J.

apd

W.P.(MD) No. 21235 of 2025

04.08.2025