BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21036 of 2025
and
W.M.P(MD)No.16279 of 2025

M/s.Sri Vinayaga Traders,
Rep by its Partner,
R.Eswari,
33ACZFS6997B1ZC,
7/1, Visranthi Woods, Avvaiyar Street,
New Selva Nagar, Pon Nagar,
Tiruchirappalli. ... Petitioner

Vs.

The Deputy State Tax Officer,
Palakkarai Assessment Circle,
Tiruchirappalli. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in form DRC 07 GSTIN 33ACZFS6997B1ZC/2017-18 in Ref.No. ZD3312232776296 dated 30.12.2023 issued by the Respondent and quash-the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

This writ petition has been filed challenging the impugned assessment order, dated 30.12.2023 passed for the assessment year 2017-2018.

2. The learned counsel for the petitioner and the learned Additional Government Pleader for the respondent confirm that pursuant to the impugned order dated 30.12.2023, the disputed tax was recovered from the petitioner on 11.05.2024.

3. The learned counsel for the petitioner submits that the petitioner was dependent on the chartered account and tax practioner and they have failed to intimate that the petitioner has been served with a show case notice in Form GST DRC 01, dated 04.10.2023 and a previous notice in DRC 01A dated 22.09.2023 or notice in ASMT-10 dated 29.07.2023. Thus, the petitioenr sufferred an *ex parte* order.

4. The learned counsel for the petitioner further submits that the petitioner has a fair case. Since the entire amount of the disputed tax has already been recovered, the petitioner deserves a chance to explain the case afresh.

5. Considering the same, the impugned order is set aside and the matter is remitted back to the respondent for fresh consideration. The amount which has already been recovered shall be subject to further orders to be passed pursuant to the demand proceedings. The entire exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

01.08.2025

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

The Deputy State Tax Officer,
Palakkarai Assessment Circle,
Tiruchirappalli

C.SARAVANAN, J.

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W.P(MD).No.21036 of 2025

01.08.2025