BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21429 of 2025
and
W.M.P(MD)Nos.16549 and 16552 of 2025

Tvl Sri Kala Hardwares,
Represented by its Partner,
V.Illankumaran,
R.S.No. 1374-Venkatasamy Naidu Agraharam,
Madurai - 625 001,
Now at Flat No.4/1-
Chinthamani Main Road,
Madurai – 625009. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Tamilsangam Road Assessment Circle,
Dr. Thangaraj Salai, Madurai - 625 020.

2.The Deputy Commissioner (GST- Appeal),
C.T. Building,
Dr.Thangaraj Salai,
Madurai - 625020. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned orders under Section 73 of the TNGST Act, 2017 under Reference No.ZD330225284220U dated 26.02.2025 and Form GST DRC-07 Summary of the Order dated 26.02.2025 along with Annexure to DRC-07 under Reference No.33ABSFS8247G1ZO/2020-21 dated 26.02.2025 passed by the first respondent and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017 and pass such further or other orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.S.Renganathan

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

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2. Although the petitioner had a statutory remedy of appeal before the Appellate Authority under Section 107 of the respective Goods and Services Tax Enactments, 2017, against the impugned order dated 26.02.2025, the petitioner has approached this Court after the limitation for filing an appeal has expired.

3. It is noticed that the petitioner has neither replied to the show cause notice nor attend the personal hearing.

4. Under similar circumstances, the Court has come to the rescue of a persons like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

5.Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

6.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

7.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ

Petition was dismissed. In this case, it is open for the respondent to proceed to against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petitions are closed.

06.08.2025

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

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Tamilsangam Road Assessment Circle,
Dr. Thangaraj Salai, Madurai - 625 020.

2.The Deputy Commissioner (GST- Appeal),
C.T. Building,
Dr.Thangaraj Salai,
Madurai - 625020.

C.SARAVANAN, J.

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W.P(MD).No.21429 of 2025

06.08.2025