BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.21799 of 2025
and
W.M.P(MD) No.16873 of 2025

Tvl.Parvathi Traders
Representated by its Proprietor
Gurusamy Santhanam,
No.21, Emperor Street Upstairs,
Tuticorin, Tuticorin District – 628 001.

... Petitioner

Vs.

The State Tax Officer,
Tuticorin-II Assessment Circle,
Tuticorin. ...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 impugned assessment order on the file of respondent vide GSTIN 33ADWPS5067Q1ZE/2018-19 dated 29.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.JK.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 respondents.

2. The petitioner has approached this Court challenging the impugned order, dated 29.04.2024 passed under Section 73 of the respective GST enactment for the tax period 2018–2019. The said order was preceded by a notice in DRC-01 dated 31.01.2024, which was manually replied to by the petitioner on 28.02.2024. The petitioner had also appeared before the respondent on the said date, as is evident from a reading of the impugned order, particularly at page No. 19.

3. Although the learned counsel for the petitioner endeavoured to contend that the impugned order has been passed without adhering to the mandatory requirement of granting three personal hearings under Section 73, Court is not inclined to accept the said contention, as the records clearly show that the petitioner had participated in the proceedings by appearing in person and had also filed a manual reply on 28.02.2024.

4. The submission of the learned counsel for the petitioner that the petitioner had failed to notice the posting of the impugned order on the web portal appears to be plausible.

5. It is also possible that the petitioner may have a case on merits. However, the petitioner would be debarred from filing a statutory appeal, as the limitation period for filing such appeal had already lapsed on 28.08.2024.

6. Since the petitioner may have a meritorious case, which may warrant interference, Court is inclined to come to rescue the petitioner by permitting him to file a statutory appeal within a period of fifteen (15) days from the date of receipt of a copy of this order. This liberty is granted subject to the condition that the petitioner deposits 25% of the disputed tax towards pre-deposit in cash within the said period along with the appeal.

7. In the event the petitioner complies with the above stipulation, the Deputy Appellate Commissioner shall admit the appeal and dispose of the same on merits, without reference to the question of limitation.

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

08.08.2025

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

Indu

To

The State Tax Officer,
Tuticorin-II Assessment Circle,
Tuticorin.

C.SARAVANAN, J.

Indu

W.P(MD) No.21799 of 2025

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