सत्यमेव जयते
WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20909 of 2025
and
W.M.P.(MD)Nos.16180 and 16181 of 2025

M/s.Teddy Exports,
Rep. by its Proprietor Francis Amanda Murphy,
No.26/6-A, Alampatti, Thirumangalam,
Madurai - 625 706. ... Petitioner

-vs-

The Superintendent of GST and Central Excise,
Thirumangalam Range,
Madurai I Division. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide File Number O.C.No.132/2024, DIN No. 20240359XO0000333EAC, Order-in-Original No.06/2024-GST dated 13.03.2024 and subsequently passed corrigendum order in O.C.No.259/2024, DIN No:20240959XO0000444423 dated 26.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings in accordance with law.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Gowri Shankar
Senior Standing Counsel

ORDER

By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the impugned order dated 13.03.2024 and the rectification order dated 26.09.2024. The said orders were preceded by a notice in Form DRC-01 [SCN No.64/2023–GST (Supdt.), MDU Audit Circle], dated 27.12.2023.

3. It is noticed that the petitioner did not file a reply to the aforesaid show cause notice and consequently, the impugned order came to be passed after a personal hearing. During the said hearing, the petitioner was represented by S.Uthanda Madhavan, Admin Manager and P.Sakthivel, Finance Manager, on 22.02.2024. The order passed by the respondent is detailed, *albeit* in the absence of a written reply from the petitioner.

https://www.mhc.tn.gov.in/judis

WEB COPY

4. The failure of the petitioner to respond to the show cause notice bearing reference No.64/2023–GST (Supdt.), MDU Audit Circle, dated 27.12.2023, has perhaps resulted in the adverse order now challenged.

5. While the petitioner had an alternate remedy by way of appeal before the Joint Commissioner of Central Excise (Appeals), Bibikulam, Madurai, under Section 107 of the respective GST enactments, it is evident that the petitioner has allowed the limitation period to lapse and has approached this Court belatedly.

6. Under somewhat similar circumstances, this Court has extended relief by setting aside such orders and remitting the matters back on certain conditions. I am not inclined to take a different view in the present case, notwithstanding the petitioner's failure to respond to the show cause notice.

7. Accordingly, there shall be a direction to the petitioner to deposit 25% of the disputed tax amount within a period of 30 days from the date of receipt of a copy of this order. Upon such compliance, the impugned orders shall stand quashed and treated as an addendum/corrigendum to the show cause notice

https://www.mhc.tn.gov.in/judis

WEB COPY

bearing reference No.64/2023–GST (Supdt.), MDU Audit Circle, dated 27.12.2023.

8. The petitioner shall submit a reply to the said show cause notice within 30 days from the date of receipt of a copy of this order. Upon receipt of the reply, the respondent shall pass a fresh order on merits, after affording an opportunity of personal hearing, preferably, within a period of three months thereafter.

9. In the event, the petitioner fails to comply with the above stipulation, the respondent shall be at liberty to enforce the impugned orders, as if the Writ Petition stood dismissed *in limine*.

10. The Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

30.07.2025

https://www.mhc.tn.gov.in/judis

WEB COPY

To:-

The Superintendent of GST and Central Excise,
Thirumangalam Range,
Madurai I Division.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

smn2

W.P.(MD)No.20909 of 2025

30.07.2025

https://www.mhc.tn.gov.in/judis