BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.21577 of 2025
and
W.M.P.(MD)No.16678 of 2025

M/s.Meena Agencies,
Rep. by its Proprietor V.C.Rajendran,
Plot No.19, Ground Floor, Panchavarnam,
Kuruvikaransalai, 3rd Street,
Anna Nagar, Madurai. ... Petitioner

-vs-

The State Tax Officer (FAC),
Madurai Rural East Circle,
Madurai. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned Order in Form DRC-07 in Ref.No.ZD330225231603V, dated 22.02.2025, 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.Sureshkumar Additional Government Pleader

ORDER

The petitioner is before this Court challenging the impugned order dated 22.02.2025, passed by the respondent under Section 73 of the respective GST enactments, for the tax period 2020-2021.

2. The impugned order was preceded by a notice in Form DRC-01 dated 26.11.2024. The petitioner sought time on two occasions, by way of representations dated 26.12.2024 and 09.01.2025. However, the petitioner did not file a substantive reply thereafter. Personal hearing notices were also issued on 24.01.2025 and 01.02.2025. However, the petitioner failed to appear for the hearing. Consequently, the impugned assessment order came to be passed. The petitioner has not filed any appeal against the said order.

3. It is, however, brought to the notice of this Court that the petitioner had already paid a sum of Rs.74,169/- towards CGST and Rs.74,169/- towards SGST in GSTR-9 on 01.04.2022, *i.e.,* even before the impugned order was passed. This payment has not been taken into account while passing the impugned order.

4. Considering the above factual matrix, this Court is inclined to come to the partial relief of the petitioner. Accordingly, the impugned order dated 22.02.2025 is quashed and the matter is remitted back to the respondent for fresh consideration and to pass appropriate orders on merits, within a period of three months from the date of receipt of a copy of this order. However, this is subject to the petitioner complying with the following conditions:-

(i) The petitioner shall deposit 10% of the disputed tax amount within a period of 30 days from the date of receipt of a copy of this order;

(ii) The petitioner shall also submit a detailed reply to the Form DRC-01 dated 26.11.2024, treating the impugned order dated 22.02.2025 as an addendum to the original notice.

5. Upon such compliance, the respondent shall consider the petitioner's reply and proceed to pass a fresh, reasoned order in accordance with law, within a further period of three weeks from the date of receipt of the petitioner's reply and proof of deposit. In the event of non-compliance with the above conditions, it is open to the respondent to proceed in accordance with law and it shall be deemed that this writ petition stands dismissed *in limine*.

6. The Writ Petition stands disposed of accordingly, in terms of the above directions. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **07.08.2025**
Index : Yes / No
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To:-

The State Tax Officer (FAC),
Madurai Rural East Circle,
Madurai.

C.SARAVANAN, J.

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W.P.(MD)No.21577 of 2025

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