



W.P.(MD) No. 21839 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 21839 of 2025
and
W.M.P.(MD) No.16917 of 2025

M/s KTRR Pandian Paints and Electricals,
rep. by its Proprietor Ramachandran Pandiyan

... Petitioner

Vs

Commercial Tax Officer,
Mudukulathur Assessment Circle,
Commercial Taxes Department,
Collectorate Complex,
Marudhupandiyar Nagar,
Sivagangai - 630 562.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in the impugned order *vide* Ref.No.ZD330225255149H, dated 25.02.2025 and quash the same and direct the respondent to provide an opportunity to make submissions.



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For petitioner : Mr. K. Senguttuvan

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

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order, dated 25.02.2025 passed under Section 73 of the respective GST enactments, by virtue of which the demand proposed in the Show Cause Notice in DRC 01, dated 25.11.2024 has been confirmed.

3. It is noticed that the petitioner has not participated in the adjudication proceedings, despite several notices were posted on web portal.

4. Under the similar circumstances, this Court has come to rescue of the persons like petitioner by quashing the impugned order on terms. There are no



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other circumstances to take a different view in the matter.

5. Considering the same, 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 petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the notice in DRC 01 dated 25.11.2024 by treating the impugned order as addendum to the Show Cause Notice.

7. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.

8. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition is disposed of, with the above observations. No costs.



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Consequently, connected miscellaneous petition is closed.

Index : Yes / No

Internet : Yes / No

apd

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C.SARAVANAN, J.

apd

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