



W.P(MD)No.21639 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21639 of 2025

and

W.M.P(MD)No.16742 of 2025

M.Venugopal

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner,
Commercial Taxes,
Ezhilagam, Chepauk, Chennai- 600005

2.The Assistant Commissioner (ST) (FAC),
Dindigul (Rural) Assessment Circle,
Commercial Taxes Building,
Sub-Collectors Office Road,
Dindigul - 624 001.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second Respondent in Reference No.ZD330225082148I/2020-21 dated 11.02.2025 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.J.K.Jayaselan
Government Advocate



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ORDER

This writ petition has been filed challenging the impugned order dated 11.02.2025 passed by the second respondent for the financial year 2020-2021.

2. The learned counsel for the petitioner submits that almost 49% of the Central Goods and Services Tax and State Goods and Services Tax and 5% of the Integrated Goods and Services Tax, has already been recovered.

3. It is noticed that the impugned order was passed after due notice to the petitioner. However, the petitioner failed to participate in the proceedings and thus, suffered the impugned assessment order dated 11.02.2025 for the year 2020-2021.

4. Under similar circumstances, this Court has come to rescue the persons like petitioner by quashing the impugned order on terms.

5. Considering the fact that in the present case, 49% of the Central Goods and Services Tax and State Goods and Services Tax and 5% of the Integrated Goods and Services Tax has already been recovered, I am inclined



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to quash the impugned order and remit the case of the respondents to pass fresh order on merits, subject to a condition that the petitioner shall file a detailed reply within a period of 30 days from the date of receipt of a copy of this order. On receipt of such reply, the second respondent shall pass orders on merits within a period of three months thereafter.

6. The writ petition stands disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

12.08.2025

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

- 1.The Commissioner of Commercial Taxes,
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Ezhilagam, Chepauk, Chennai- 600005
- 2.The Assistant Commissioner (ST) (FAC),
Dindigul (Rural) Assessment Circle,
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C.SARAVANAN, J.

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