BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22231 of 2025
and
W.M.P(MD)No.17331 of 2025

Tvl.Balaji Agencies,
Rep.by its Partner K.Muthusamy,
No.1/76, Mullai Nagar,
Oddanchatram Taluk,
Dindigul District – 624 614. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Palani-II Assessment Circle, Palani,
Dindigul District. ...Respondent

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 the impugned order passed by the respondent vide his order in GSTIN 33AAJFB4267B1ZU/2020-21 dated 21.07.2025 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondent.

2. The petitioner is before this Court against the impugned assessment order dated 21.07.2025, passed for the assessment year 2020-2021.

3. The impugned order was preceded by a show cause notice issued in Form GST DRC 01 dated 05.07.2024. It is noticed that the petitioner failed to reply to the same and thus, suffered the impugned assessment order.

4. The learned counsel for the petitioner submits that the petitioner may be granted a fresh opportunity to explain the case afresh in so far as the demand confirmed vide impugned order dated 21.07.2025.

5. The learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax, which stands confirmed vide order dated 21.07.2025.

6. Recording the above submission, 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 Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

7. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

8. It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to against the

petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

14.08.2025

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

The Assistant Commissioner (ST),
Palani-II Assessment Circle, Palani,
Dindigul District.

C.SARAVANAN, J.

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