BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22427 of 2025
and
W.M.P.(MD) No.17514 of 2025

Tvl Relax Furnitures,
rep. by its Proprietor Iyyanan Velmurugan. ... Petitioner

Vs

The Deputy State Tax Officer,
Tamilsangam Salai Assessment Circle,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent vide GSTIN 33AEJPV7518R1ZK/2020-21 dated 17.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For petitioner : Mr. Raja.Karthikeyan

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

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ORDER

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

2. The petitioner is before this Court against the impugned order dated 17.02.2025 passed for the Assessment year 2020-21. The impugned order has preceded a notice in DRC 01A dated 29.05.2023 and a Show Cause Notice in DRC 01 dated 21.11.2023. The petitioner has replied to the DRC 01A dated 29.05.2023 on 02.06.2023 and 16.06.2025. The petitioner has however not filed a reply to the notice in DRC 01 dated 21.11.2023. The respondent has considered the reply filed on 02.06.2023 and 16.06.2023 for confirming the demand, since the petitioner has neither replied to the show Cause Notice dated 21.11.2023 nor appeared for the personal hearing.

3. The impugned order records that the petitioner has not furnished the required documents to substantiate the case that no tax was payable by the petitioner in terms of the reply filed on 02.06.2023 on 16.06.2023.

4. Having the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, this Writ Petition is disposed of this Writ Petition by following consistent view of this Court. I see no reason to take a different view.

5. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh orders 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 21.11.2023 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. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

18.08.2025

To
The Deputy State Tax Officer,
Tamilsangam Salai Assessment Circle,
Madurai.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22427 of 2025

18.08.2025