BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.08.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.22605 of 2025
and
W.M.P(MD)No.17721 of 2025

Tvl.Chendur Lites,
Rep. by its Proprietor Ravi Selvam,
No.238/374, KC Road,
Shencottah,
Shencottah Taluk,
Tirunelveli,
Tamil Nadu - 627 809. ...Petitioner

Vs.

The Deputy State Tax Officer,
Office of the State Tax Officer,
Sengottai,
Tenkasi District. ...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN. 33BVHPR4833F1ZJ/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 the learned Additional Government Pleader for the respondent.

2. In this case, the petitioner has challenged the impugned Assessment Order dated 17.02.2025 for the Assessment Year 2020-21. The impugned order has preceded a Show Cause Notice in DRC 01 dated 24.11.2024 and the personal hearing notices mentioned in the preamble to the order. The petitioner has neither replied to the notice in DRC 01 dated 24.11.2024 nor appeared before the respondent pursuant to the personal hearing notices issued to the petitioner and has thus suffered the impugned order, whereby a sum of Rs.9,41,768/- has been confirmed towards tax due together with the interest from the petitioner as detailed below:

Period	Act	Tax	Interest till 17.02.2025	Late fee	Penalty proposed	Total
2020-21	CGST	Rs.5,19,341/-	Rs.3,63,168/-	Rs.7,325/-	Rs.51,934/-	Rs.9,41,768/-
	SGST	Rs.5,19,341/-	Rs.3,63,168/-	Rs.7,325/-	Rs.51,934/-	Rs.9,41,768/-
				Grand total		**Rs.18,83,536/-**

3. This Court has taken a consistent view by quashing the similar orders on terms subject to the assesses depositing 25% of the disputed tax in cash

through Electronic Cash Register. I see no reason to take a different view of the case.

4. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh 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.

5. The petitioner shall file a reply to the notice in DRC 01 dated 24.11.2024 by treating the impugned order as addendum to the Show Cause Notice.

6. 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.

7. 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.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

20.08.2025

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
apd

To
The Deputy State Tax Officer,
Office of the State Tax Officer,
Sengottai,
Tenkasi District.

C.SARAVANAN, J.

apd

W.P.(MD)No.22605 of 2025

20.08.2025