BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22423 of 2025
and
W.M.P.(MD) No.17510 of 2025

Tvl.R.D. Constructions,
rep. by its Proprietor N.Muthu Kumar. ... Petitioner

Vs

The State Tax Officer,
Karaikudi Assessment Circle,
Sivagangai District. ... 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 the respondent GSTIN. 33AACFR0133R1Z7/2020-21 dated 15.02.2025 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 has challenged the impugned order dated 15.02.2025 passed for the Assessment Year 2020-21. The impugned order has preceded a notice in DRC 01A dated 04.10.2024 and notice in DRC 01 dated 30.11.2024. The petitioner has not replied to the above mentioned notices and the petitioner has also not appeared for the personal hearing notices dated 26.12.2024 and 03.02.2025.

3. The learned counsel for the petitioner submits that the petitioner has a fair case to succeed and therefore, prays to quash the impugned order.

4. The learned Additional Government Pleader for the respondent, on the other hand, submits that the petitioner has not cooperated by filing reply and thus,

suffered the impugned order and submits that the petitioner can file an appeal within limitation prescribed under Section 107 respective GST enactments, 2017.

5. It is noticed that under similar circumstances, this Court has come to rescue of the persons like petitioner by quashing the impugned order on terms. There are no other circumstances to take a different view of the matter.

6. 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.

7. The petitioner shall file a reply to the notice in DRC 01 dated 30.11.2024 by treating the impugned order as addendum to the Show Cause Notice.

8. 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.

9. 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.

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

Index : Yes / No **18.08.2025**
Internet : Yes / No
apd

To

The State Tax Officer,
Karaikudi Assessment Circle,
Sivagangai District.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22423 of 2025

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