BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **26.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 23126 of 2025
and
W.M.P.(MD) Nos.18181 & 18183 of 2025

M/s Hari Traders,
rep. by its Proprietor A.Madasamy. ... Petitioner

Vs

The Commercial Tax Officer/The State Tax Officer,
Commercial Taxes Department,
Kodaikanal Circle,
Dindigul Zone,
Dindigul. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the Impugned Order dated 05.02.2025 passed by the respondent under Section 73 of the TNGST Act, 2017 for the period 2020-21 and the Impugned Demand Order in Reference No.ZD330225051633Q, dated 05.02.2025, quash the same as illegal and consequently, direct the respondent to conduct Fresh Assessment proceedings after providing a reasonable opportunity of hearing to the petitioner.

For petitioner : Mr. J. Lawrance

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 Writ Petition, the petitioner has challenged the impugned assessment order and also impugned demand order, both dated 05.02.2025, which has preceded a notice in DRC 01 dated 25.11.2024 and three reminders dated 21.12.2024, 31.12.2024 and 10.01.2025.

3. The impugned order itself records that the notice in DRC 01 was communicated to the petitioner through common portal on 25.11.2024 as provided under Section 169(1)(d) of CGST and TNGST Acts, 2017 and the

information of such notice/order were communicated to the petitioner's registered mobile number through SMS and registered e-mail ID of the petitioner.

4. It is the case of the petitioner that although the order records that the service of notice indeed, the notice was not served on the petitioner.

5. To this effect, the petitioner also tried to demonstrate the same by showing the extracts from the inbox of the petitioner's registered e-mail ID. Whether the petitioner has deleted or the petitioner has not deleted and/or whether petitioner has or has not received the e-mail cannot be decided in this Writ Petition. However, fact remains that the order has been passed without the petitioner participating in the proceedings.

6. Under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

7. Considering the same, the impugned orders are 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.

8. The petitioner shall file a reply to the notice in DRC 01 dated 25.11.2024 by treating the impugned assessment order as addendum to the Show Cause Notice.

9. 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.

10. 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.

11. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

26.08.2025

Index : Yes / No
Internet : Yes / No
apd

To

The Commercial Tax Officer/The State Tax Officer,
Commercial Taxes Department,
Kodaikanal Circle,
Dindigul Zone,
Dindigul.

C.SARAVANAN, J.

apd

W.P.(MD) No. 23126 of 2025

26.08.2025