BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22315 of 2025
and
W.M.P.(MD) No.17462 of 2025

Tvl Muniandi Mariappan ... Petitioner

Vs

The State Tax Officer,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings,
Sankarankoil. ... 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 on the file of the respondent in GSTIN 33ALHPM3077H2Z2 /2020-21 dated 07.05.2024 for the assessment year 2020-21 under section 73 of the TNGST Act and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order after affording opportunity of being heard.

For petitioner : Mr. N.Sudalai Muthu

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

*****

ORDER

This Writ Petition is disposed of 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 07.05.2024, wherein the demand has been confirmed for the tax period 2020-21. The impugned order has been preceded the notices in DRC 01A, dated 08.01.2024 and DRC 01, dated 06.02.2024 and three personal hearing notices, dated 21.03.2024, 01.04.2024 and 22.04.2024. However, the petitioner failed to reply to the same and therefore, the demand has been confirmed against the petitioner.

3. It is noticed that 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.

4. At this stage, it is informed by the learned counsel for the petitioner that the entire tax amount has already been debited by the respondent during pendency of the proceedings.

5. Considering the same, this Writ Petition is disposed of by quashing the impugned order and remitting the case back to the respondent to pass fresh orders on merits subject to the verification by the respondent that the tax amount has been recovered during the said period. In case no tax has been recovered, the petitioner shall deposit 25% of the disputed tax in cash through 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 Show Cause Notice in DRC 01 dated 06.02.2024 by treating the impugned order as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

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 allowed, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

18.08.2025
(2/4)

To

The State Tax Officer,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings,
Sankarankoil.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22315 of 2025

18.08.2025
(2/4)