BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22317 of 2025
and
W.M.P.(MD) No.17435 of 2025

Tvl Muniandi Mariappan ... Petitioner

Vs

The Deputy State Tax Officer – 2,
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 /2023-24 dated 28.03.2025 for the assessment year 2023-24 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

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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 28.03.2025, wherein the demand has been confirmed for the tax period 2023-24. The impugned order has been preceded the notices in DRC 01A, dated 22.07.2024 and DRC 01, dated 04.09.2024 and three personal hearing notices dated 04.10.2024, 18.10.2024 and 20.11.2024. However, the petitioner has not responded 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 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.

4. 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.

5. The petitioner shall file a reply to the notice in DRC 01 dated 04.09.2024 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.

Index : Yes / No
Internet : Yes / No
apd

18.08.2025
(4/4)

To

The Deputy State Tax Officer – 2,
Sankarankovil Assessment Circle,
Commercial Taxes Buildings,
Sankarankoil.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22317 of 2025

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