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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22224 of 2025
and
W.M.P(MD)No.17318 of 2025

Lakshmi Agencies,
Represented by its Proprietor Arumugam Anbazhagan
GSTIN 33AGCPA9088N1Z3
No. 4B/4, Lakshmi Kudil,
VOC Street,
Veeramudaiyan Main Road,
Alagappan Nagar, Madurai. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Madurai Rural South Assessment Circle,
Commercial Taxes Buildings,
Madurai 625020. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN.33AGCPA9088N1Z3/ 2020-21 dated 14.02.2025 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

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For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

The petitioner is before this Court against the impugned assessment order, dated 14.02.2025 passed for the assessment year 2020-2021.

2. The impugned order was preceeded by a notice in From GST DRC 01 dated 26.11.2024, to which the petitioner has submitted a reply.

3. It is the case of the petitioner that the petitioner failed to notice the order in time and therefore, the petitioner was unable to file an appeal in time and within the time beyond the condonable period of limitation, which expired on 13.06.2025.

4. The learned counsel for the petitioner further submits that the impugned order although records that the petitioner was granted a personal hearing, the petitioner was not heard during personal hearing. Therefore, there is a violation of principles of natrual justice. The petitioner made several submissions on merits.

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5. Since the dealy is only marginal, this Court is inclined to rescue the person like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax.

6.Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 10% of the disputed tax from the Electronic Cash Register and 15% from the Electronic Credit Ledger, within a period of 30 days from the date of receipt of a copy of this order.

7.The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

8.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed to

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against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

19.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

The Assistant Commissioner (ST),
Madurai Rural South Assessment Circle,
Commercial Taxes Buildings,
Madurai 625020.

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C.SARAVANAN, J.

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