BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22561 of 2025
and
W.M.P.(MD) No.17675 of 2025

Tvl.Andavar Electricals,
rep. by its Proprietor K.Periasamy. ... Petitioner

Vs

The State Tax Officer,
Lalgudi Assessment Circle,
Lalgudi,
Trichy District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records pertaining to the impugned order passed by the respondent *vide* her order in GSTIN 33AHKPP9059M1ZL/ 2020-21, dated 24.02.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further, direct the respondent to re-do the assessment afresh after providing an opportunity of personal hearing as per the provisions of the GST Act.

For petitioner : Mr. A.Satheesh Murugan

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 24.02.2025, wherein the demand has been confirmed for the tax period 2020-21. The impugned order has been preceded the notices in DRC 01, dated 26.11.2024 and the personal hearing notices dated 15.02.2025 and 18.02.2025. 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 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. Considering the same, the impugned order is 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.

5. The petitioner shall file a reply to the notice in DRC 01 dated 26.11.2024 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

19.08.2025

To

The State Tax Officer,
Lalgudi Assessment Circle,
Lalgudi,
Trichy District.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22561 of 2025

19.08.2025