BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22266 of 2025
and
W.M.P(MD)Nos.17381 and 17382 of 2025

R.Vellaisamy ... Petitioner

Vs.

1.The State Tax Officer-1 (Inspection),
Officer of the Joint Commissioner (ST),
Intelligence, Trichy Division, Trichy.

2.The Branch Manager,
Indian Overseas Bank,
Abishekapuram Branch,
Trichy - 620 020. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the first respondent in GSTIN. 33ACXPV7218G1Z0/2023-24 vide reference No. ZD330425050737D dated 04.04.2025 and quash the same as illegal and violation of principal natural justice and remit back and redo the assessment proceedings for the year 2023-24 within time frame fixed by this Court.

For Petitioner : Mr.I.Velpradeep

For R1 : Mr.J.K.Jayaselan
Government Advocate

For R2 : Mr.C.Deepak
Standing Counsel

ORDER

The petitioner is aggrieved by the impunged assessment order dated 04.04.2025, whereby the demand proposed in DRC 01 dated 24.12.2024 has been confirmed.

2. It is submitted that the petitioner had engaged a Chartered Accountant to represent the petitioner and that the Chartered Accountant had filed a reply on 25.03.2025. It is submited that the same was now under challenge in the connected writ petitions in W.P(MD)Nos.22267 and 22268 of 2025.

3. A perusal of the order passed on 04.04.2025 for the assessment year 2023-2024 indicates that the petitioner has not given a proper reply through Chartered Accountant and thus suffered the impugned assessment order.

4. Since the petitioner has approached this Court in time before the expiry of the period of limitation for filing an appeal, this Court is inclined to set aside the impugned order. Accordingly, the impugned order stands quashed and the matter is remitted back to the respondents to pass fresh order within a period of three months.

5. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order. 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 preferably within a period of three months after hearing the petitioner.

6.It is also made clear that in case the petitioner fails to comply with condition 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 against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. The petitioner's account which has been frozen shall be defreezed. No costs. Consequently, connected Miscellaneous Petitions are closed.

14.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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2.The Branch Manager,
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C.SARAVANAN, J.

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W.P(MD).No.22266 of 2025

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