BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.08.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) Nos.22467 & 22468 of 2025
and
W.M.P.(MD) Nos.17553 & 17586 of 2025

M/s.Hello Fashion World,
Rep. by its Proprietor Dilak Devadoss,
33AIVPD0030E1ZV
139, Rishi and Rishi Complex,
Jai Nagar, Thiruverumbur,
Tiruchirappalli. ... Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer-1,
Tiruverumbur Assessment Circle,
Tiruchirappalli. ... Respondent in both W.Ps.

COMMON PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN 33AIVPD0030E1ZV in Form DRC 07 in Ref.No.ZD3308242773819 dated 29.08.2024 and in GSTIN 33AIVPD0030E1ZV in Form DRC 07 in Ref.No.ZD330225205588H dated 20.02.2025 respectively issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner
in both W.Ps. : Mr.S.Karunakar

For Respondent
in both W.Ps. : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, both these Writ Petitions are being disposed of.

2. In these Writ Petitions, the petitioner has challenged the impugned assessment order dated 29.08.2024 passed by the respondent in GSTIN 33AIVPD0030E1ZV, in Form DRC-07, bearing Reference No.ZD3308242773819, for the assessment year 2019-2020 and the assessment order dated 20.02.2025 passed by the respondent in GSTIN 33AIVPD0030E1ZV, in Form DRC-07, bearing Reference No.ZD330225205588H, for the assessment year 2020-2021.

3. The impugned assessment orders have preceded the show cause notices in Form GST DRC-01. However, the petitioner has failed to file a reply within the time stipulated. The petitioner has also failed to file an appeal against the impugned assessment orders under Section 107 of the

respective GST Enactments or to file any application for rectification of the errors in the impugned assessment orders under Section 161 of the respective GST Enactments.

4. Under these circumstances, this Court has been taking a consistent view, balancing the interests of the assessee and the revenue by putting the assessee to terms. I find no reason to take a different view of the matter. Therefore, there shall be a direction to the petitioner to pay 25% of the disputed tax for each of the assessment years through the electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Subject to the above conditions, the impugned orders stand quashed and the case is remitted back to the respondent to pass a fresh order within a period of three months from the date of receipt of a copy of this order.

5. The petitioner shall file a detailed reply to the show cause notices, which preceded the impugned assessment orders, by treating the impugned assessment orders quashed in this order as addendum to the said show cause notices, along with the aforesaid deposit, within a period of thirty days from the date of receipt of a copy of this order.

6. If the petitioner complies with the conditions stipulated above, the respondent shall pass fresh orders as directed. In case the petitioner fails either to reply to the show cause notices or to pay 25% of the disputed tax for each of the assessment years as directed above, the respondent is at liberty to proceed against the petitioner as if these Writ Petitions were dismissed in *limine*. In case any amount has already been recovered from the petitioner for the respective assessment years, the same shall be adjusted towards the aforesaid pre-deposit.

7. Needless to state, before passing any order, the petitioner shall be heard.

8. In the result, these Writ Petitions stand disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

18.08.2025
(2/2)

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Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
Speaking Order / Non-Speaking Order

To

The Deputy State Tax Officer-1,
Tiruverumbur Assessment Circle,
Tiruchirappalli.

C.SARAVANAN, J.

JEN

W.P.(MD) Nos.22467 & 22468 of 2025

18.08.2025

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