



W.P.(MD) No. 22408 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22408 of 2025
and
W.M.P.(MD) No.17497 of 2025

M/s.Sri Vinayaga Traders,
rep. by its Partner R.Eswari.

... Petitioner

Vs

The Deputy State Tax Officer - 1,
Palakkarai Assessment Circle,
Tiruchirappali.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to call for the records in form DRC 07 GSTIN 33ACZFS6997B1ZC/ 2018-19 in Ref.No. ZD330324037380V dated 07.03.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For petitioner : Mr. S. Karunakar

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



W.P.(MD) No. 22408 of 2025

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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 07.03.2024. The impugned order has preceded the notice in DRC 01 dated 18.10.2023. The petitioner has not replied to the same, although the petitioner appears to be requested time to file a reply.

3. After the impugned order was passed on 07.03.2024, the disputed tax has also been recovered from the petitioner on 20.06.2024.

4. The learned counsel for the petitioner submits that the petitioner may be given one opportunity to explain the case, as the demand has been unfairly confirmed contrary to the facts on record.



W.P.(MD) No. 22408 of 2025

WEB COPY

5. The learned Government Advocate for the respondent, on the other hand, submits that this Writ Petition is at the distance point of time liable to be dismissed on account of the laches in the light of the decision rendered by the Hon'ble Supreme Court in *Singh enterprises Vs CCE* reported in (2008) 3 SCC 70 and in the case of *CCE and Customs Vs.Hongo India (P) Limited* reported in (2009) 5 SCC 791.

6. Having considered submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the fact that the entire amount has been recovered, I see no impediment to give an opportunity to the petitioner to establish that the demand has been confirmed was unjust and unfair.

7. Considering the same, this Writ Petition is disposed of by quashing the impugned order and remitting the case back to the respondent to pass fresh orders on merits subject to the verification by the respondent that the tax amount has been recovered during the said period. In case no tax has been recovered, the petitioner shall deposit 25% of the disputed tax in cash through Electronic Cash



W.P.(MD) No. 22408 of 2025

WEB COPY

Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. The petitioner shall file a reply to the Show Cause Notice in DRC 01 dated 18.10.2023 by treating the impugned order as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

9. 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.

10. 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.



W.P.(MD) No. 22408 of 2025

WEB COPY

11. 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

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To
The Deputy State Tax Officer - 1,
Palakkarai Assessment Circle,
Tiruchirappali.



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W.P.(MD) No. 22408 of 2025

C.SARAVANAN, J.

apd

W.P.(MD) No. 22408 of 2025

**18.08.2025
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