BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **18.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22409 of 2025
and
W.M.P.(MD) No.17498 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/ 2019-20 in Ref.No. ZD3312242839563 dated 31.12.2024 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

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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. The petitioner is before this Court against the impugned order dated 31.12.2024, which has preceded the notice in DRC 01 dated 03.04.2024 and personal hearing notices dated 09.10.2024 and 06.12.2024. The petitioner had, although filed a reply, failed to appear for the personal hearings and therefore, suffered impugned order. *Post facto,* the entire disputed tax has also been recovered from the petitioner on 30.04.2025.

3. The petitioner submits that the petitioner may be given one opportunity to explain the position, as the entire tax amount allegedly recovered from the petitioner from the Credit ledger of the petitioner.

4. 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 latches 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*** and also in the light of the decision rendered by the Hon'ble Supreme Court in ***Assistant Commissioner (CT) LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited*** reported in ***2020 SCC Online SC 440***.

5. That apart, it is submitted that the petitioner has not substantiated the case with any documents and therefore, on this account also, this Writ Petition is liable to be dismissed.

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 disputed tax has been recovered on

30.04.2025, I see no impediment to give an opportunity to explain the case afresh subject to the petitioner producing required documents.

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 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 03.04.2024 together with the requisite documents to substantiate the case 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.

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
(2/2)

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

C.SARAVANAN, J.

apd

W.P.(MD) No. 22409 of 2025

18.08.2025
(2/2)