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.22225 of 2025
and
W.M.P(MD)Nos.17333 and 17335 of 2025

Tvl.Fazith Traders,
Rep. by its
Proprietor : Mohammed Fazil,
111, Kalanivasal Pudu Road Melpagam,
Karaikudi, Sivagangai District. ... Petitioner

Vs.

1.The Proper Officer/ Deputy State Tax Officer 2,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai.

2.Deputy Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai. ...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 records pertaining to the impugned order passed by the first Respondent vide his order in Attachment to DRC-07, GSTIN.33DGPPM1027M1Z6/2019-20, Dated

20.08.2024 and its consequential rectified order passed by the 2nd Respondent in DRC-08 bearing Reference No.ZD331224175682F, Dated 20.12.2024 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondents to re-do the assessment afresh after providing me an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Suresh kumar
Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2. The petitioner is aggrieved by the impugned assessment order dated 20.08.2024 and consequential rectification order passed under Section 161 of the Act on 20.12.2024. It is noticed that the impugned rectification order dated 20.12.2024 has been passed *suo motu* by exercising power under Section 161 of the respective Goods and Services Tax Enactments, 2017.

3. It is noticed that the petitioner has failed to reply to the notice that preceeded the impugned assessment order in DRC 01 dated 21.05.2024.

4. Under similar circumstances, the Court has come to the rescue of a persons like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

5.Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. 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 after hearing the petitioner.

7. It is also made clear that in case the petitioner fails to comply with any of the conditions 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. No costs. Consequently, connected Miscellaneous Petitions are closed.

14.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

1.The Proper Officer/ Deputy State Tax Officer 2,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai.

2.Deputy Commercial Tax Officer,
Karaikudi Assessment Circle,
Commercial Taxes Buildings,
Sivagangai.

C.SARAVANAN, J.

sn

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