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.22240 of 2025
and
W.M.P(MD)Nos.17346 and 17348 of 2025

M/s.T.V.L.Lifna Exporters LLP,
Rep by its Managing Partner,
X.Simlon, S/o.Xavier,
D.No.256/A1, Vetrivelpuram 2nd Street,
Tuticorin – 628 001. ... Petitioner

Vs.

1.The Deputy State Tax Officer (ST) -2,
Tuticorin – 2.

2.The Appellate Deputy Commissioner (GST),
4th Floor, Commercial Taxes Buildings,
Dr.S.V.K.S.Thangaraj Salai,
Madurai – 625 020.

3.The Appellate Deputy Commissioner,
Camp Office at 1st Floor,
Commercial Taxes Buildings,
South High Ground,
Palayamkottai,
Tirunelveli – 627 002. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records on the file of the first respondent in GSTIN.33AAHFL2174P1ZZ (Tax Period 2020-21) dated 30.01.2025 and quash the same as unconstitutional.

For Petitioner : Mr.J.Sivaram

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

ORDER

This writ petition has been filed challenging the impugned assessment order dated 30.01.2025 for the tax period 2020-2021.

2. The impugned order preceded a show cause notice in DRC 01 dated 24.11.2024. It is noticed that the petitioner failed to reply to the same and thus, suffered the impugned assessment order.

3. 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.

4.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.

5.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.

6.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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C.SARAVANAN, J.

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