BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22557 of 2025
and
W.M.P.(MD) No.17701 of 2025

P.Senthilkumar ... Petitioner

Vs.

The Assistant Commissioner,
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in the impugned Order in GSTIN 33DHYPS8380D1ZM / 2018-19 dated 10.09.2024 and subsequent rectification order in Form GST DRC 08 GSTIN 33DHYPS8380D1ZM / 2018-19 dated 01.04.2025 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.R.Suresh Kumar
Additional Government Pleader

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order, dated 10.09.2024 and the rectification order in GST DRC 08, dated 01.04.2025 for the tax period 2018-19. The impugned order has been preceded the notices in DRC 01A, dated 09.05.2024 and DRC 01, dated 21.06.2024 and three personal hearing notices dated 08.08.2024, 05.09.2024 and 05.09.2024. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner *vide* the impugned order, dated 10.09.2024 and the rectification order in GST DRC 08, dated 01.04.2025.

3. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

4. Considering the same, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh orders on terms subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the notice in DRC 01 dated 21.06.2024 by treating the impugned orders as addendum to the Show Cause Notice.

6. 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.

7. 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.

8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No **19.08.2025**
Internet : Yes / No (1/2)
apd

To

The Assistant Commissioner,
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22557 of 2025

19.08.2025
(1/2)