BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22763 of 2025

M/s.Ever Green TV,
rep. by its Proprietor Mohamed Ismail. ... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Buildings,
Tirupathur. ... 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 332400001666TMP / 2022-23, dated 26.11.2024 in Form GST ASMT 15 followed by rectification order in Ref.No. ZD330725251642F, dated 23.07.2025 and Ref.No. ZD330725252150R, dated 23.07.2025 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 taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner's GST registration was cancelled on account of the failure of the petitioner to file returns in time *vide* order dated 30.04.2019. Thereafter, the petitioner has obtained a temporary registration on 04.09.2024 and has thereafter proceeded to carry on the business. The petitioner has received a notice in GST ASMT 14, dated 04.09.2024 under Section 63 of the respective GST enactments, 2017, wherein the petitioner has been called upon to pay tax for a period mentioned therein. However, the petitioner failed to reply to the same and thus, suffered the impugned order.

3. The learned counsel for the petitioner submits that the mistake occurred on account of the failure on the part of the Accountant to keep the petitioner informed about the notice in GST ASMT 14 under Section 63 of the respective GST enactments, 2017. Aggrieved by the same, the petitioner has also filed an

application for rectification, which came to be rejected by the order dated 23.07.2025.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this Court is inclined to quash the impugned order and the remit the case back to the respondent to pass a fresh order on merits.

5. However, the petitioner shall file a reply to the notice in GST ASMT 14, dated 04.09.2024 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 together with supporting documents to establish that the demand that has been made vide impugned order was unsustainable.

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
Internet : Yes / No
apd

22.08.2025

To
The State Tax Officer,
Commercial Tax Buildings,
Tirupathur.

C.SARAVANAN, J.

apd

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