BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No. 22833 of 2025**
**and**
**W.M.P.(MD) No.17900 of 2025**

Tvl.J. J. Rubbers,
rep. by its Proprietor Jayakumar Chellan. ... Petitioner

Vs

The State Tax Officer,
Thuckalay-1 Assessment Circle
Commercial Taxes Buildings,
Kattathurai – 629158. ... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33BEUPC2917P1Z2/2020-21, dated 21.02.2025 and to quash the same as illegal, arbitrary, wholly without jurisdiction and in violation of the Rule 36(4) of TNGST Rules 2017, and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity by following CBIC CIRCULAR NO. 193/05/2023-GST (F. NO. CBIC-20001/5/2023-GST) dated 17.07.2023, within such time as may be directed by this Court.

For petitioner : Mr. N. Sudalai Muthu

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. In this Writ Petition, the petitioner has challenged the impugned order dated 21.02.2025 which preceded the notice in DRC 01 dated 20.11.2024.

3. The petitioner has also neither filed a reply nor participated in the personal hearing and thus, suffered the impugned order passed for the period 2020-21.

4. The learned counsel for the petitioner that the petitioner has a fair case to succeed. Therefore, an opportunity may be given to the petitioner to explain the case afresh.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and following the consistent view of this Court, this Court is inclined to quash the impugned order and remit the case 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.

6. The petitioner shall file a reply to the notice in DRC 01 dated 20.11.2024 by treating the impugned order as addendum to the Show Cause Notice.

7. 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.

8. 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.

9. 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,
Thuckalay-1 Assessment Circle
Commercial Taxes Buildings,
Kattathurai – 629158.

**<u>C.SARAVANAN, J.</u>**

apd

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**22.08.2025**