



W.P(MD)No.22909 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22909 of 2025

and

W.M.P(MD)Nos.17984 and 17986 of 2025

M/s.VKN Contracts,
Rep by its Proprietor,
Radhakrishnan,
S/o.Velu,
No.9/58-3, Keelakku Theru,
Kakarampatti, Kurukusalai,
Tuticorin.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
State Tax Office,
Ettayapuram Circle,
No.10-1, ST-3, Kansapuram,
Thoothukudi, Tuticorin.
Tamil Nadu-628902.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the first respondent in Order No.ZD331224018521Z/2023-2024/ dated 03.12.2024/ GSTIN 33BKWPR7597E2Z8 and quash the same as illegal and directing the respondent to reconsider the matter.



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For Petitioner : Mr.S.Muthu Kumar Raja

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

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

2. This Writ Petition is filed before this Court against the impugned order dated 03.12.2024 passed for the tax period April 2023- March 2024.

3. The impugned order was preceded by a show cause notice in Form GST DRC 01 dated 16.09.2024. The petitioner has slept over its rights and approached this Court by way of this Writ Petition. Such Writ Petition, challenging the correctness of the decision in the impugned order, cannot be entertained. However, it is noticed that the petitioner has not replied to the show cause notice.

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



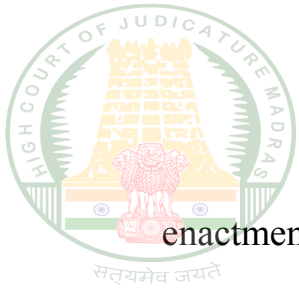
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to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

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



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enactments and the Rules made thereunder. No costs. Consequently,

connected Miscellaneous Petitions are closed.

25.08.2025

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

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To

The Deputy Commercial Tax Officer,
State Tax Office,
Ettayapuram Circle,
No.10-1, ST-3, Kansapuram,
Thoothukudi, Tuticorin.
Tamil Nadu-628902.



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C.SARAVANAN, J.

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