



W.P.(MD) No. 22861 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22861 of 2025

and

W.M.P.(MD) Nos.17928 & 17932 of 2025

M/s. Haris Enterprises,
rep. by its Parner Mohamed Ashraf.

... Petitioner

Vs

Deputy Commercial Tax Officer,
State Tax Office, Ettayapuram Circle,
No.10-1, St-3, Kansapuram,
Kadalayoor Road,
Ettayapuram,
Thoothukudi District,
Tamil Nadu-628902.

... 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 pertaining to the order passed by the first respondent in in Order No.ZD330225142533S/2020-2021, dated 14.02.2025, GSTIN 33AADFH0614E1Z5 and quash the same as illegal and direct the respondent to reconsider the matter.



W.P.(MD) No. 22861 of 2025

WEB COPY

For petitioner : Mr.S. Muthu Kumar Raja

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

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 respondents.

2. The petitioner is before this Court against the impugned order, dated 14.02.2025, wherein the demand has been confirmed for the tax period 2020-21. The impugned order has been preceded the notices in DRC 01, dated 25.11.2024. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner.

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



W.P.(MD) No. 22861 of 2025

WEB COPY

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 order is quashed and the case is remitted back to the respondent to pass a fresh order 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 25.11.2024 by treating the impugned order 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



W.P.(MD) No. 22861 of 2025

WEB COPY

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 petitions are closed.

Index : Yes / No

22.08.2025

Internet : Yes / No

apd

To
Deputy Commercial Tax Officer,
State Tax Office, Ettayapuram Circle,
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W.P.(MD) No. 22861 of 2025

C.SARAVANAN, J.

apd

W.P.(MD) No. 22861 of 2025

22.08.2025