BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

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

**W.P.(MD) Nos.22791 & 22792 of 2025**
**and**
**W.M.P.(MD) Nos.17883 & 17875 of 2025**

J.J.Traders,
rep. by its Proprietor N.Sheik Hussain. ... Petitioner in both W.Ps

Vs

1. The Deputy State Tax Officer,
Papanasam Assessment Circle,
Commercial Tax Building,
Thanjavur.

2. The State Tax Officer,
Papanasam Assessment Circle,
Commercial Tax Building,
Thanjavur. ... Respondents in W.P.(MD) No.22791 of 2025

The Deputy State Tax Officer,
Papanasam Assessment Circle,
Commercial Tax Building,
Thanjavur. ... Respondent in W.P.(MD) No.22792 of 2025

**PRAYER in W.P.(MD) No.22791 of 2025:** 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 33IYOPS7126H1ZU/2020-21, dated 08.10.2024 passed by the first respondent and subsequent rectification order in Ref.No. ZD3305252758542 dated 26.05.2025 passed by the second respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

**PRAYER in W.P.(MD) No.22792 of 2025:** 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 33IYOPS7126H1ZU/2018-19, dated 29.04.2024 and subsequent rectification order in Ref.No. ZD330525336350Q dated 30.05.2025 passed by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

| | |
|---|---|
| For petitioner<br>(in both W.Ps) | : Mr. S.Karunakar |
| For respondents<br>(in both W.Ps) | : Mr.R.Suresh Kumar<br>Additional Government Pleader |

*****

**COMMON ORDER**

By this common order, these two Writ Petitions are being taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. In these Writ Petitions, the petitioner has challenged the impugned orders both dated 08.10.2024 and 29.04.2024. The impugned orders have been passed pursuant to notices in DRC 01 dated 13.12.2023 and 04.12.2023, respectively. In both cases, the petitioner had also preferred applications for rectification under Section 161 of the respective GST enactments, which have been rejected *vide* orders dated 26.05.2025 and 30.05.2025.

3. It is submitted by the learned counsel for the petitioner that 40% of the disputed tax in respect of the demand confirmed *vide* order dated 29.04.2024 for the Assessment Year 2018-19 has been recovered.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also following the consistent view taken by this Court under similar circumstances, this Court is inclined to quash the respective assessment orders and also the rectification orders and remits the cases back to the Deputy State Tax Officer to pass fresh orders on merits subject to the petitioner depositing 25% of the disputed tax in respect of the demand confirmed *vide* order dated 08.10.2024

for the Assessment Year 2020-21 within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file reply to the respective notices in DRC 01 dated 13.12.2023 and 04.12.2023 by treating the respective impugned orders as addendum to the respective Show Cause Notices within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the petitioner complies with the above stipulations, the Deputy State Tax Officer 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(s) is/are at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

**22.08.2025**

Index : Yes / No
Internet : Yes / No
apd

To
1. The Deputy State Tax Officer,
Papanasam Assessment Circle,
Commercial Tax Building,
Thanjavur.

2. The State Tax Officer,
Papanasam Assessment Circle,
Commercial Tax Building,
Thanjavur.

**C.SARAVANAN, J.**

apd

**W.P.(MD) Nos.22791 & 22792 of 2025**

**22.08.2025**