BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **19.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22556 of 2025
and
W.M.P.(MD) No.17573 of 2025

Tvl. Royal Paints,
rep. by its Partner M.Nallathambi. ... Petitioner

Vs

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records pertaining to the impugned order passed by the respondent vide his order in GSTIN GST/ 33AAFFR4153C1ZN/21/1 dated 26.02.2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For petitioner : Mr.A. Satheesh Murugan

For respondent : Mr.J.K.Jeyaselan
Government Advocate

*****

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 Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 26.02.2025 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 and the personal hearing notices dated 31.12.2024 and 24.01.2025.

3. Although the petitioner had an option to file an appeal in time under Section 107 of the respective GST enactments or to file an application to rectification under Section 161 of the respective GST enactments, the learned counsel for the petitioner submits that the petitioner is willing to deposit 25% of the disputed tax as a condition for quashing the impugned order.

4. The learned counsel for the petitioner however submits that the petitioner had failed to notice the impugned order that has been passed pursuant to the notice in DRC 01 dated 25.11.2024.

5. The learned Government Advocate respondent, on the other hand, submits that this Writ Petition is liable to be dismissed.

6. Having considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent and following the consistent view of this Court under the similar circumstances, the impugned order is quashed and the case is remitted 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.

7. 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.

8. 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.

9. 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.

10. 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

19.08.2025

To
The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Madurai.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22556 of 2025

19.08.2025