BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2025

CORAM

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

W.P(MD)No.22787 of 2025
and
W.M.P(MD)Nos.17892 and 17893 of 2025

M/s.Sam Agencies
Rep.by its Proprietor,
Jacob Vetha Ruban Singh,
S/o.Samuel Abraham,
No.12, Nadar Street North,
Tuticorin. ... Petitioner

**Vs.**

State Tax Officer/commercial Tax Officer,
State Tax, Commercial Tax Office,
Tuticorin -II, Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi, Tuticorin.
Tamil Nadu-628001. ...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. ZD330424021001D/2017-2018/ dated 03.04.2024/ GSTIN 33AEPPJ6792R1ZG and quash the same as illegal and directing the respondent to reconsider the matter and pass such further or other orders as this Court may deem fit and proper in the circumstances of this case.

For Petitioner : Mr.S.Muthukumar 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 03.04.2024 passed for the assessment year 2017-2018.

3. The petitioner has slept over his 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 and thus, suffered the impugned assessment order.

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 to

the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of this 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 at 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 enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petitions are closed.

**21.08.2025**

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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**<u>To</u>**

State Tax Officer/commercial Tax Officer,
State Tax, Commercial Tax Office,
Tuticorin -II, Assessment Circle,
No.6R, North Cotton Road,
Thoothukudi, Tuticorin.
Tamil Nadu-628001.

**C.SARAVANAN, J**.

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