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.22894 of 2025
and
W.M.P(MD)Nos.17974 and 17975 of 2025

Paul Rajan Punithan
Proprietor of
Tvl.Ramya Sewings,
106-A, Nethaji Road,
Madurai – 625001. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road Assessment Circle,
Dr. Thangaraj Salai,
Madurai 625 020.

2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Buildings,
Dr. Thangaraj Salai,
Madurai 625 020. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned orders under section 73(9) read with Rule 142(5) of the Acts, 2017 under Reference No.ZD330625025172S dated 03.06.2025 and Form GST DRC- 07 Summary of the order dated 03.06.2025 along with Annexure under Reference GSTIN No.33AHDPPO1799R1ZV/2022-23 dated 03.06.2025 passed by the first respondent and quash the same as it is illegal and in gross violation of principles of natureal justice and further direct the first respondent to pass order afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Renganathan

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

ORDER

The petitioner has challenged the impugned assessment order dated 03.06.2025 for the tax period April 2022- March 2023.

2. By the impugned order, the demand proposed in the show cause notice in From GST DRC 01 dated 29.03.2025 was confirmed.

3. The specific case of the petitioner is that the petitioner is opted to pay tax under Section 10 of the respective Goods and Services Tax Enactments, 2017, by following the Composition Scheme.

4. However, the respondents have demanded amounts contrary to the petitioner's entitlement under Section 10 of the respective Goods and Services Tax Enactments, 2017.

5. The learned counsel for the petitioner submits that the impugned order is without any merits and therefore, it is liable to be quashed.

6. The learned counsel for the petitioner submits that under similar circumstances this court passed orders on 21.08.2025 in W.P(MD)No.22854 of 2025 and on 22.08.2025 in W.P(MD)No.22901 of 2025.

7. The learned Additional Government Pleader for the respondents submits that the petitioner has an alternate remedy by way of appeal. Therefore, the writ petition is liable to be dismissed.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and taking note of the orders passed by this Court on 21.08.2025 in W.P(MD)No.22854 of 2025 and on 22.08.2025 in W.P(MD)No.22901 of 2025, the impugned order stands

quashed and the matter is remitted back to the respondents to pass a fresh order.

9. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order. 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.

10. It is also made clear that in case the petitioner fails to comply with above condition, 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.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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Nethaji Road Assessment Circle,
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Madurai 625 020.

2.The Deputy Commissioner (ST),
GST Appeal,
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Dr. Thangaraj Salai,
Madurai 625 020.

C.SARAVANAN, J.

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W.P(MD).No.22894 of 2025

25.08.2025