

W.P(MD)No.22891 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22891 of 2025

and

W.M.P(MD)No.17972 of 2025

Tvl.Balaji Agencies,
Rep by its Partner K.Muthusamy,
No.1/76, Mullai Nagar,
Oddanchatram Taluk,
Dindigul District – 624614.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Palani -2 Assessment Circle, Palani,
Dindigul District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN 33AAJFB4267B1ZU/2021-22 dated 21.05.2025 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.Jayaselan
Government Advocate



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ORDER

WEB COPY The petitioner is aggrieved by the impugned assessment order dated 21.05.2025 passed for the tax period April 2021 to March 2022.

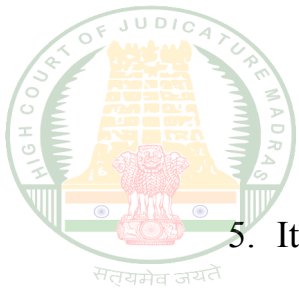
2. By the impugned order, the respondent has confirmed the demand for the said tax period. The relevant portion of the extract of the table from the impugned order reads as under:

DETAILS OF SUMMARY-ABSTRACT									
Particulars	Tax			Interest			Penalty		
	SGST	CGST	IGST	SGST	CGST	IGST	SGST	CGST	IGST
Balance to be paid	1237624	1237624	12585590	923369	923369	8814116	123762	123762	1258559

3. The impugned order has preceded a notice in Form GST DRC 01 dated 27.09.2024, wherein, the following demand was proposed against the petitioner.

DETAILS OF SUMMARY-ABSTRACT									
Particulars	Tax			Interest			Penalty		
	SGST	CGST	IGST	SGST	CGST	IGST	SGST	CGST	IGST
Total	2786144	2786144	7577811	1748328	1748328	4668927	308662	308662	1554269

4. Thus, it is submitted that in the impugned order, as far as GST is concerned, the respondent had added a sum of Rs.50,07,779, which comes to a total sum of Rs.1,25,85,590/-.



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5. It is therefore submitted that the impugned order is in violation of principles of natural justice and is liable to be quashed.

6. The learned Government Advocate for the respondent submits that the petitioner has an alternate remedy by way of an appeal before the Appellate Authority. Therefore, the writ petition is liable to be dismissed.

7. Having considered the submission made by the learned counsel for the petitioner and the learned Government Advocate for the respondent and having perused the show cause notice in Form GST DRC 01 dated 27.09.2024 and the impugned order dated 21.05.2025, it is evident that there has been a violation of principles of natural justice, as a sum of Rs.50,07,779 has been added over and above to the amount proposed in the show cause notice, which comes to a total demand of Rs.1,25,85,590/-

8. Accordingly, the impugned order stands quashed subject to the petitioner depositing 25% of the disputed tax, as proposed in the show cause notice in Form GST DRC 01 dated 27.09.2024, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.



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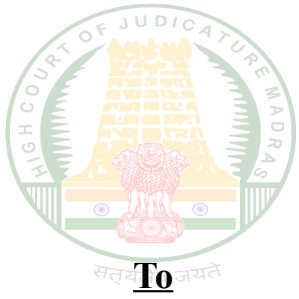
9. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.

10. 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 against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder.

11. The writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

25.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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WEB COPY

To
The Assistant Commissioner (ST),
Palani -2 Assessment Circle, Palani,
Dindigul District.



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C.SARAVANAN, J.

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