BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.22846 of 2025
and
W.M.P(MD)No.17909 of 2025

Tvl. Rainbow Furniture,
Rep. by its Partner Sivakumar,
No.4/3, RajaRajeswari Nagar,
Perumalpuram, Tirunelveli,
Tamilnadu - 627 007.

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Palayamkottai Assessment Circle,
Palayamkottai.

... 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 impugned assessment order on the file of respondent vide GSTIN. 333AAUFR7546N1ZA/2020-21 dated 13.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.R.Suresh Kumar,
Addl. Govt. Pleader

ORDER

Mr.R.Sureshkumar, learned Additional Government Pleader, takes notice for the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is before this Court challenging the impugned assessment order dated 13.02.2025, passed for the assessment year 2020–21. By the said order, the show cause notice in DRC–01 dated 25.11.2024 has been confirmed.

3. A perusal of the impugned order indicates that the petitioner neither submitted any reply to the show cause notice nor participated in the personal hearing pursuant to the personal hearing notices dated 26.12.2024, 07.01.2025, and 20.01.2025.

4. In the similar circumstances, this Court has been coming to the rescue of the assessee like the petitioner by quashing the impugned assessment order on terms. I find no reason to take a different view in the present case as well. Accordingly, this writ petition is disposed of on the following terms:

(i) The petitioner shall deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order, through electronic cash register.

(ii) Along with the pre-deposit, the petitioner shall also file a consolidated reply to the notice in DRC–01 dated 25.11.2024, by treating the impugned order dated 13.02.2025 as an addendum thereto.

(iii) In the event of compliance 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 months from the date of receipt of a copy of this order.

(iv) In case of failure by the petitioner to comply with any of the above conditions, it is open to the respondent to proceed against the petitioner, and the writ petition shall stand dismissed in *limine* today.

5. With the above observations and directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

21.08.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To

The Deputy State Tax Officer-II,
Palayamkottai Assessment Circle,
Palayamkottai.

C.SARAVANAN, J.

skn

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