BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22901 of 2025
and
W.M.P(MD)Nos.17983 and 17985 of 2025

Paul Rajan Punithan ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tamil Nadu Commercial Tax Department,
Nethaji Road Assessment Circle,
Dr. Thangaraj Salai, Madurai-625020.

2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr. Thangaraj Salai,
Madurai-625020. ...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.ZD330625025190U dated 03-06-2025 and Form GST DRC-07 Summary of the Order dated 03.06.2025 along with Annexure under Reference GSTIN

No.33AHDPPO179R1ZV/2023-24 dated 03-06-2025 passed by the First Respondent and Quash the same as it is illegal and in gross violation of principles of natural justice and further direct the first respondent to pass orders afresh after providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner	: Mr.S.Renganathan
For Respondents	: Mr.J.K.Jayaseelan Government Advocate

ORDER

The petitioner has challenged the impugned assessment order dated 03.06.2025 passed for the assessment year 2023-2024.

2. The impugned order was preced by a show cause notice in Form GST DRC 01 dated 29.03.2025.

3. It is the case of the petitioner that the petitioner is liable to pay tax only under Section 10 of the composition Scheme. However, the respondents have issued the aforesaid notice and proceeded to pass the impugned order.

4. The learned counsel for the petitioner submits that the petitioner fails to take note of the notice issued in DRC 01 dated 29.03.2025, since, it was posted on the web portal and thus failed to respond to the same and suffered the impugned assessment order.

5. It is submitted that under similar circumstances this Court has already passed an order vide order dated 21.08.2025 in W.P(MD)No.22854 of 2025 by quashing the impugned order.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, this Court is inclined to set aside the impugned order.

7. Accordingly, the impugned order stands quashed and the case is remitted back to the respondents to pass fresh orders on merits within a period of three months from the date of receipt of a copy of this order subject to filing a detailed reply to the notice in Form GST DRC 01 dated 29.03.2025 by treating the impugned order as addendum to the show cause notice within a period of 30 days from the date of receipt of a copy of this order.

8. It is also made clear that in case the petitioner fails to comply with the 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.

9. The writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

22.08.2025

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

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2.The Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr. Thangaraj Salai,
Madurai-625020.

C.SARAVANAN, J.

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W.P(MD)No.22901 of 2025

22.08.2025