BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **26.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 23164 of 2025
and
W.M.P.(MD) No.18204 of 2025

Tvl.C.S.Chandrasekaran Sons,
rep. by its Partner C.Siva Murugan. ... Petitioner

Vs

The State of Tax Officer,
Mudukulathur Assessment Circle,
Mudukulathur,
Ramanathapuram District. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of respondent *vide* GSTIN 33AADFC4859L1Z8/2020-21 dated 06.03.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For petitioner : Mr.Raja.Karthikeyan

For respondent : Mr.J.K.Jayaselan
Government Advocate

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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 06.03.2025, which has preceded the notice in DRC 01 dated 29.11.2024.

3. The impugned order has been challenged primarily on the ground of violation of principals of natural justice and that the impugned order has been passed beyond the statutory period of limitation under Section 73 (10) of the respective GST enactments.

4. A reading of the impugned order indicates that there is no application of mind. On a specific query as to whether the petitioner had filed a Return for the tax period 2020-21 in time, that is before 28.02.2022 or thereafter, there is no detail forthcoming from the petitioner or from the respondent.

5. Since it would have been barring on the limitation under Section 73(10) of the respective GST enactments, I am inclined to set aside the impugned order and remit the case to the respondent to pass a fresh orders.

6. The petitioner shall file a reply to the notice in DRC 01 dated 29.11.2024 by treating the impugned order as addendum to the Show Cause Notice within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the petitioner complies 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 two (2) months thereafter, after hearing the petitioner.

8. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

26.08.2025

Index : Yes / No
Internet : Yes / No
apd

To

The State of Tax Officer,
Mudukulathur Assessment Circle,
Mudukulathur,
Ramanathapuram District.

<u>C.SARAVANAN, J.</u>

apd

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