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.22899 of 2025
and
W.M.P(MD)No.17978 of 2025

M/s.Abirami Wood and Furnitures,
Rep. by its Proprietor Thangaraja,
GSTIN 33LXPT3806DIZV,
4/185-2, Main Road,
Tirunelveli. ... Petitioner

Vs.

The State Tax Officer,
Tenkasi Assessment Circle,
Commercial Tax Building,
Tenkasi. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN 38ALXPT3806D1ZV/2019-20 dated 21.08.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.R.Suresh kumar
Additional Government Pleader

ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

2. This Writ Petition is filed before this Court against the impugned order dated 21.08.2024 passed for the assessment year 2019-2020.

3. The impugned order was preceded by a show cause notice in Form GST DRC 01 dated 22.05.2024. The petitioner has slept over its rights and approached this Court by way of this Writ Petition. Such Writ Petition, challenging the correctness of the decision in the impugned order, cannot be entertained. However, it is noticed that the petitioner has not replied to the show cause notice.

4. Under similar circumstances, the Court has come to the rescue of a persons like the petitioner by quashing the assessment order on terms subject to

the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

5.Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

6.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.

7. 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 to against the petitioner in accordance with the provisions of the respective GST enactments

and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petition is closed.

22.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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<u>To</u>

The State Tax Officer,
Tenkasi Assessment Circle,
Commercial Tax Building,
Tenkasi.

C.SARAVANAN, J.

sn

W.P(MD)No.22899 of 2025

22.08.2025