BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.23004 of 2025
and
W.M.P(MD)No.18085 of 2025

Tvl. Muthu Hydro Technical Service Centre,
Rep. by its Proprietor Pechimuthu,
No.39/2, Sivakami Amman Kovil Street,
Sri Vaikuntam,
Thoothukudi District - 620 601. ... Petitioner

Vs.

The State Tax Officer (ST)(FAC),
Tuticorin – III Assessment Circle,
Tuticorin. ...Respondent

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 impugned assessment order on the file of respondent vide GSTIN.33ALNPP0161F1ZB/2019-20 dated 27.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the impugned assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

The petitioner is aggrieved by the impugned assessment order dated 27.08.2024 for the tax period 2019-2020.

2. By the impugned order, the demand proposed in Form GST DRC 01 dated 22.05.2024 has been confirmed.

3. The learned counsel for the petitioner at this stage place reliance on the decision of this Court in the case of ***M/s.Tata Play Limited vs. Union of India and others,*** reported in ***2025 (7) TMI 772***, and subsequent order passed by this Court in the case of ***M/s.Bambiah Stores Vs.the State Tax Officer and others (W.P(MD)No.19943 of 2025, dated 23.07.2025)***.

4. However, it is noticed that Form GST DRC 01 dated 22.05.2024 has not invoked the machineries under Section 168 A of the respective Goods and Services Tax Enactments.

5. Since the petitioner has not replied to the show cause notice and thus, suffered the impugned assessment order.

6. 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.

7.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.

8.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.

9.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.

25.08.2025

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

The State Tax Officer (ST)(FAC),
Tuticorin – III Assessment Circle,
Tuticorin.

C.SARAVANAN, J.

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W.P(MD).No.23004 of 2025

25.08.2025