BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.23349 of 2025
and
W.M.P.(MD) No.18347 of 2025

C.Murugan,
Contractor,
GSTIN 33AOQPM2939C1ZX,
422/3, K.Pudupatti, Keelanilai,
Pudukkottai – 622001. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Pudukottai - 1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order in GSTIN : 33AOQPM2939C1ZX/2022-23 dated 21.03.2025 passed by the respondent under Section 73 of the TNGST Act, 2017 and quashing the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and directing the respondent to pass assessment order afresh.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

In this Writ Petition, the petitioner has challenged the impugned assessment order dated 21.03.2025 passed by the respondent bearing reference GSTIN : 33AOQPM2939C1ZX/2022-23 for the assessment year 2022-2023.

2. The impugned assessment order has preceded an Intimation in Form GST DRC-01A dated 26.09.2022 and a Show Cause Notice in Form GST DRC-01 dated 22.12.2022 and several reminders. Since the petitioner failed to file a reply within the time stipulated, the impugned assessment order dated 21.03.2025 was passed by the respondent. The petitioner has also failed to file an appeal against the impugned assessment order under Section 107 of the respective GST enactments or to file any application for rectification of errors in the impugned assessment order under Section 161 of the respective GST enactments.

3. Under these circumstances, this Court has been taking a consistent view, balancing the interests of the assessee and the revenue by putting the assessee to terms. I find no reason to take a different view in this case. Therefore, there shall be a direction to the petitioner to pay 25% of the disputed tax through the electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Subject to the above conditions, the impugned assessment order stands quashed and the case is remitted back to the respondent to pass a fresh order within a period of three months from the date of receipt of a copy of this order.

4. The petitioner shall file a detailed reply to the show cause notice, which preceded the impugned assessment order, by treating the impugned assessment order, which stands quashed in this order, as an addendum to the said show cause notice, along with the aforesaid deposit, within a period of thirty days from the date of receipt of a copy of this order.

5. If the petitioner complies with the conditions stipulated above, the respondent shall pass fresh orders as directed. In case the petitioner fails either to reply to the show cause notice or to pay 25% of the disputed tax as directed above, the respondent is at liberty to proceed against the petitioner as if this Writ Petition was dismissed *in limine*.

6. Needless to state, before passing any order, the petitioner shall be heard.

7. In the result, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

26.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order / Non-Speaking Order
smn2

To

The Assistant Commissioner (ST) (FAC),
Pudukottai - 1 Assessment Circle,
Commercial Taxes Buildings,
Pudukottai.

C.SARAVANAN, J.

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W.P.(MD) No.23349 of 2025

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