BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD) No.23450 of 2025
and
W.M.P(MD) No.18418 of 2025

Tvl.Rani Bharat Gas Gramin Vitrak
represented by its Proprietor T.Latha,
No.3/1G, Sankarankoil Main Road,
Manur, Tirunelveli – 627 201. ... Petitioner

Vs.

The State Tax Officer,
Tirunelveli Town Assessment Circle,
Tirunelveli. ... 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 records pertaining to the impugned order passed by the Respondent vide his order in GSTIN.33ADHPL5041N1ZG /2020-21 dated 24.02.2025 and quash the same as it is illegal and passed in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing me an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court against the impugned order, dated 24.02.2025 passed for the assessment year 2020-2021 under Section 73 of the respective GST Act. The impugned order has preceded a notice in Form GST DRC 01 dated 24.11.2024.

3. It is noticed that the petitioner was also issued with the notice for personal hearing. However, the petitioner failed to participate the same and therefore, suffered by an adverse orders in the hands of the respondent, dated 24.02.2025. The limitation for filing a statutory appeal before the Appellate Commissioner under Section 107 of GST Act has also expired.

4. Under similar circumstance, this Court has been passed several orders balancing the interest of the assessees and the revenue by directing the

assessees to deposit 25% of the disputed tax as a condition to reheard the case by the respondent. I find no reason to take a different view in the present case.

5. Considering the above, the impugned order, dated 24.02.2025 stands quashed in terms the petitioner shall deposit 25% of the disputed tax within a period of 30 days from date of receipt of copy of this order. The petitioner shall also file a reply to the show cause notice in Form DRC 01, dated 24.11.2024 by treating the impugned order, dated 24.02.2025 as addendum to it within such time.

6. In case the petitioner complies the above stipulation, the respondent shall pass a fresh order as expeditiously as possible preferably within a period of three months from the date of receipt of copy of this order. In case the petitioner fails to comply with the above stipulations, the respondent is at liberty to initiate the proceedings as against the petitioner in accordance with law, as if the Writ Petition was dismissed.

7. With the above direction and liberty, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

28.08.2025

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

Indu

To

The State Tax Officer,
Tirunelveli Town Assessment Circle,
Tirunelveli.

C.SARAVANAN, J.

Indu

W.P(MD) No.23450 of 2025

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