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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23325 of 2025
and
W.M.P.(MD)No.18330 of 2025

M/s.Sri Karuppasamy Traders,
Rep. by its Proprietor V.Ayyappan,
GSTIN 33AQNPA4699J1ZG,
No.62-A/W No.23, Periyandavar Koil Street,
Bodinayakanur,
Theni. ... Petitioner

-vs-

The Deputy State Tax Officer – 1,
Bodinayakanur Assessment Circle,
Bodinayakanur. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in the impugned order for assessment year 2020-21 in Form DRC-07 in Ref.No:ZD330125243742P, dated 27.01.2025, issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.S.Karunakar

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

ORDER

The petitioner is before this Court challenging the impugned Assessment Order dated 27.01.2025, passed for the Assessment Year 2020-2021.

2. The impugned order was preceded by a show cause notice in Form GST DRC - 01 dated 25.11.2024, and a personal hearing notice dated 27.12.2024. It is noted that the petitioner did not file a reply to the notice in Form GST DRC - 01. It is further observed that the petitioner did not appear for the personal hearing as well. The explanation offered is that the petitioner's Accountant received the notices but failed to inform the petitioner, resulting in the petitioner suffering the impugned assessment order without having been heard.

3. On the other hand, the learned Government Advocate for the respondent submits that the petitioner, having failed to avail the remedies within the prescribed time, cannot maintain a Writ Petition. In support of this contention, reliance is placed on the following decisions of the Hon'ble Supreme Court:-

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(i) **M/s.Singh Enterprises** vs. **Commissioner of Central Excise, Jamshedpur and Others**, **(2008) 3 SCC 70**;

(ii) **CCE and Customs** vs. **Hongo India (P) Ltd., (2009) 5 SCC 791**; and

(iii) **Assistant Commissioner (CT), LTU, Kakinada and Others** vs. **Glaxo Smith Kline Consumer Health Care Ltd., 2020 SCC OnLine SC 44.**

4. Having considered the rival submissions, this Court is of the view that the petitioner can be granted a temporary reprieve, in the interest of justice.

5. Accordingly, the impugned Assessment Order dated 27.01.2025 is quashed, and the matter is remitted back to the respondent for fresh consideration, subject to the following conditions:-

(i) The petitioner shall deposit 25% of the disputed tax amount through the electronic cash ledger within a period of 30 days from the date of receipt of a copy of this order;

(ii) The petitioner shall file a reply to the show cause notice dated 25.11.2024, treating the impugned order dated 27.01.2025 as an addendum to the said notice, within the same 30 days period;

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(iii) Upon such compliance, the respondent shall provide an opportunity of personal hearing and pass final orders on merits within a period of two months thereafter.

6. In the event the petitioner fails to comply with any of the above conditions, it shall be open to the respondent to proceed further as if this Writ Petition stood dismissed *in limine* today.

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

NCC : Yes / No **26.08.2025**
Index : Yes / No
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To:-

The Deputy State Tax Officer – 1,
Bodinayakanur Assessment Circle,
Bodinayakanur.

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C.SARAVANAN, J.

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