BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.23327 of 2025
and
W.M.P.(MD) No.18332 of 2025

Tvl.Sarva Varshini
Rep. by its Proprietor Muthukumaran,
No.3-3, Nadar Bazar,
Kamuthi, Ramanthapuram,
Tamil Nadu – 623 603. ... Petitioner

Vs.

The Commercial Tax Officer/Proper Officer,
Mudukulathur Assessment Circle,
Sivagangai Zone. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide GSTIN: 33AAPHM6554E3ZZ/2020-21 dated 26.02.2025 and quashing the same as illegal and devoid of merits and directing the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja.Karthikeyan

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

ORDER

In this Writ Petition, the petitioner has challenged the impugned assessment order dated 26.02.2025 passed by the respondent in Form GST DRC-07, bearing GSTIN : 33AAPHM6554E3ZZ/2020-21, for the assessment year 2020-2021.

2. The impugned assessment order has preceded a show cause notice in Form GST DRC-01 dated 25.11.2024. Since the petitioner failed to file a reply within the time stipulated, the impugned assessment order dated 26.02.2025 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 stands dismissed *in limine* today.

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 Commercial Tax Officer/Proper Officer,
Mudukulathur Assessment Circle,
Sivagangai Zone.

C.SARAVANAN, J.

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W.P.(MD) No.23327 of 2025

26.08.2025