BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.23659 to 23662 of 2025
and
W.M.P(MD)Nos.18567, 18584, 18572 & 18570 of 2025

Tvl. Paraman Contractor,
Rep. by its Proprietor Paraman
No.178/W7 Colony Street,
Angoorpalayam,
Theni District – 625 518.

..Petitioner in all petitions

Vs.

The State Tax Officer,
Uthamapalayam Assessment Circle,
Uthamapalayam.

... Respondents in all petitions

Prayer in W.P(MD)No.23659 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order vide GSTIN 33AXJPP0569M2ZZ/2019-20(GSTIN no is wrongly stated in the impugned order as 33AXJPP0569M2AA) dated 03.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

Prayer in W.P(MD)No.23660 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order vide GSTIN 33AXJPP0569M2ZZ/2020-21 dated 26.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

Prayer in W.P(MD)No.23661 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order vide GSTIN 33AXJPP0569M2ZZ/2020-21 dated 03.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

Prayer in W.P(MD)No.23662 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned assessment order vide GSTIN 33AXJPP0569M2ZZ/2020-21 dated 03.09.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

In all petitions:

For Petitioner : Mr.Rajakarthikeyan

For Respondents : Mr.J.K.Jeyaselan
Govt. Advocate

COMMON ORDER

By this common order, these writ petitions are disposed of.

2. It is informed by the learned counsel for the petitioner that the petitioner was issued a notice in DRC-01, which has now culminated in the impugned orders as detailed below:

S.No.	W.P(MDNo.	DRC01 dated	tax period
1	23659 of 2025	13.04.2024	2019-2020
2	23660 of 2025	25.11.2024	2020-2021
3	23661 of 2025	13.04.2024	2020-2021
4	23662 of 2025	13.04.2024	2021-2022

3. It is noticed that pursuant to the notice in DRC-01 dated 25.11.2024 in W.P.(MD) No.23660 of 2025, which culminated in the assessment order dated 26.02.2025, the petitioner has not filed any reply to the show cause notice issued in DRC-01. That apart, it is also noticed that, for the demand confirmed vide order dated 03.08.2024 for the tax period 2019-2020 covered by W.P.(MD) No. 23659 of 2025, the disputed tax amount has already been recovered on 11.11.2024. To this effect, the petitioner has filed a copy of the extract from the electronic credit ledger for the period between 01.11.2022 and 11.11.2024.

4. Considering the overall facts and circumstances of the case, and in view of similar precedents, this Court is inclined to quash the impugned orders and remit the matter back to the respondent to pass fresh orders, subject to the petitioner depositing 25% of the disputed tax in respect of the demand confirmed vide the impugned orders in Serial Nos.2 to 4, within a period of 30 days from the date of receipt of a copy of this order.

5. The petitioner shall file a consolidated reply within the said period of 30 days, treating the impugned orders, which stand quashed, as addendum to the show cause notices. Subject to the petitioner complying with the above stipulation, the respondent shall proceed to pass orders on merits within a period of two weeks thereafter. In case the petitioner fails to comply with any of the stipulations above, the respondent shall be at liberty to proceed against the petitioner as if the writ petition had been dismissed in limine today, in which case the petitioner shall be bound to pay the amount confirmed under the impugned orders.

6. It is reported that part of the disputed amount has already been recovered. Therefore, while calculating the 25% of the disputed tax to be pre-deposited, the said recovered amount shall be duly adjusted.

7. These writ petitions are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29.08.2025

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

To
The State Tax Officer,
Uthamapalayam Assessment Circle,
Uthamapalayam.

C.SARAVANAN, J.

skn

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