BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.23503 of 2025
and
WMP(MD)No.18466 of 2025

Tvl.PEE YEM MARGIN FREE MARKET,
Rep. By its Proprietor M.Ravichandran,
GSTIN 33AAUFP5104G1Z9
14 C 1, Bus Stand, Kuzhithurai,
Kuzhithurai Post,
Kanniyakumari-629 163. : Petitioner

Vs.

The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai. : Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33AAUFP5104G1Z9/2020-21, dated 17/02/2025 for the assessment year 2020-21 and to quash the same as illegal, arbitrary, wholly without jurisdiction and direct the respondent to issue notice to the petitioner then pass an assessment order afresh after affording an sufficient opportunity within such time as may be directed by this court or pass such further or other orders.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.JK.Jayaselan
Government Advocate

O R D E R

The writ petition is disposed of at the time of admission, after hearing the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

2.In this writ petition, the petitioner has challenged the impugned order dated 17/02/2025 for the tax period 2020-2021 under section 73(9) of the TMGST/CGST Act, 2017.

3.It is noticed that the petitioner was issued with a notice in DRC-01 on 25/11/2024 followed by personal hearing notices fixing the hearing dates on 20/01/2025, 04/02/2025 and 14/12/2025. However, the petitioner failed to give response to the notice in DRC-01, dated 25/11/2024 or appear before the respondent, thus suffered the impugned order dated 17/02/2025.

4.Under these circumstances, this court has been taken a consistent view by quashing the order on terms subject to an Assessee paying or depositing 25% of the disputed tax.

5.In this case, the learned counsel appearing for the petitioner would submit that almost 95% of the disputed tax has been recovered on 05/07/2025. The learned counsel appearing for the respondent would, however, unable to confirm the same.

6.Be that as it may, there shall be a direction to the petitioner to deposit 25% of the disputed tax in cash. In case any amount has been recovered on 05/07/2025, same shall be adjusted. The impugned order stands quashed shall be treated as addendum to Notice in DRC-01, dated 25/11/2024. The petitioner shall file a reply within a period of 30 days from the date of receipt of a copy of this order together with pre-deposit of 25%. The respondent shall thereafter proceed further and pass appropriate orders with a period of three months after hearing the petitioner.

7.With the above direction, this writ petition stands **disposed of.** No costs. Consequently, connected Miscellaneous Petition is closed.

28/**08/2025**

Internet :Yes/No
Index :Yes/No
NCC : Yes/No
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To,

1.The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Commercial Taxes Buildings,
Kuzhithurai.

2.The Government Advocate,
Madurai Bench of Madras High Court,
Madurai.

C.SARAVANAN,J

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WP(MD)No.23503 of 2025

28/08/2025