BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25073 of 2025

Tvl.APOLLO MEDICALS,
Represented by its Proprietrix
Jenitha Rani,
GSTIN 33ANEP J2166R1ZO,
No.11/88, C3, Main Road,
Muthoot Bank Opposite,
Kadaivilai Veedu,
Manavalakurichy – 629 252. ... Petitioner

Vs.

The State Tax Officer (FAC),
Thuckalay – 2 Nagercoil Assessment Circle,
Commercial Taxes Building,
Thuckalay. ... Respondent

Prayer : 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 records on the file of the respondent in GSTIN 33ANEPJ2166R1ZO /2019-20 dated 16.05.2023 passed by the respondent under section 73 of TNGST Act 2017 and to quash the same as cryptic, barred by limitation, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The petitioner challenges the impugned assessment order dated 16.05.2023 whereby the petitioner has been called upon to pay the tax of Rs.3,50,850/- (Rupees Three Lakhs Fifty Thousand Eight Hundred and Fifty only) together with the interest and penalty. The said order was uploaded in the web portal. The petitioner's registration was cancelled as early as on 29.04.2022 itself. Therefore, the petitioner had no occasion to access the web portal.

3.The learned counsel appearing for the writ petitioner undertakes to remit 10% of the disputed amount within 4 weeks. The said undertaking is recorded. He also draws my attention to the decisions of the High Court of Allahabad in the case of ***M/s.Ahs Steels Vs the Commissioner of State Taxes and others*** and ***M/s.Katyal Industries Vs. State of UP and others***.

4.I am in agreement with the views expressed by the Division Bench of the High Court of Allahabad in the case of ***M/s.Katyal Industries Vs. State of UP and others***. Therefore, the decision can be applied to the facts of the case.

5.Considering the same, the impugned order is set aside. The petitioner shall file reply to the show cause notice within a period of 30 days from the date of receipt of a copy of this order. The impugned order which has been quashed shall be treated as a show cause notice. The respondent is entitled to issue fresh order on merits as expeditiously as possible preferably within three months thereafter after hearing the petitioner.

6.It is also made clear that in case, the petitioner fails to comply with the above stipulations, the respondent shall be at liberty to proceed against the petitioner as the writ petition was dismissed in limine on the ground of laches. On payment of 10% of the disputed tax amount as undertaken, the attachment made on the writ petitioner's bank account shall stand lifted.

7.This Writ Petition is disposed of accordingly. No costs.

12.09.2025

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

To

The State Tax Officer (FAC),
Thuckalay – 2 Nagercoil Assessment Circle,
Commercial Taxes Building,
Thuckalay.

G.R.SWAMINATHAN, J.

MGA

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