BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26759 of 2025

Sri Radhakrishna Multiple Industries
Private Limited,
Represented by its Director
D.Thillairaj,
No.161B, Kamarajar Salai,
Madurai – 9. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Madurai – 20. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondent herein to pass a revised order for the petitioner's assessment year 2021-22 as per the orders of this Court passed in W.P.(MD).No.27792 to 27796 of 2023 dated 05.06.2024.

For Petitioner : Mr.A.Chandrasekaran

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

ORDER

Heard both sides.

2.The writ petitioner had earlier filed W.P(MD)Nos.27792 to 27796 of 2023 challenging the assessment orders dated 07.08.2023. The writ petitions were allowed by this Court vide order dated 05.06.2024 in the following terms:

"2.These impugned orders have preceded the notices issued in Form GST DRC – 01A dated 27.04.2023 and Form GST DRC -01 dated 02.06.2023 for the assessment year 2017-18. The details of the respective notices issued to the petitioner for the respective assessment years are as under:

S.No	***Writ Petition***	***Notice in Form***
1	*W.P.(MD) No. 27792 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*
2	*W.P.(MD) No. 27793 of 2023*	*GST DRC -01A dated 26.04.2023* *GST DRC -01 dated 02.06.2023*
3	*W.P.(MD) No. 27794 of 2023*	*GST DRC -01A dated 27.04.2023* *GST DRC -01 dated 02.06.2023*

4	W.P.(MD) No. 27795 of 2023	GST DRC -01A dated 27.04.2023 GST DRC -01 dated 02.06.2023
5	W.P.(MD) No. 27796 of 2023	GST DRC -01A dated 27.04.2023 GST DRC -01 dated 02.06.2023

3.It is the case of the petitioner that all the above mentioned notices for the respective assessment years went unnoticed, as they were hosted in the GST common portal. It is submitted that the petitioner had also been served with personal hearing notices, which have been mentioned in the impugned orders, which also went unnoticed and therefore, the petitioner could not reply to the above mentioned notices and thus, the impugned orders have been passed.

4.The learned counsel for the petitioner had earlier at the time of admission stated that the petitioner was willing to deposit 5% of the disputed tax amount for each of the assessment years without prejudice to the claim.

5.On the other hand, the learned Additional Government Pleader for the respondent was directed to ascertain whether the annexures to the impugned orders have been served on the petitioner or not?

6.Having considered the submissions of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and the records before this Court, the impugned orders are set aside and the case is remitted back to the respondent to pass a fresh *order on merits and in accordance with law as expeditiously as possible, preferably within a period of 6 months from the date of receipt of a copy of this order subject to the petitioner filing a reply to the respective notices and subject to the petitioner depositing 10% of the disputed amount without prejudice to its right in the aforesaid proceeding. The impugned orders, which stands quashed, shall be treated as addendum to the show cause notices issued to the petitioner. The petitioner shall file a reply including the defences, which have been taken in these writ petitions."*

3.Even though no specific time limit was stipulated for deposit of 10% of the disputed tax amount, one can easily infer from the direction given to the authority preferably within 6 months from the date of the receipt of the copy of that order. Deposit should have been made before the expiry of six months. The writ petitioner deposited 10% of the disputed tax for the assessment years 2017-2018, 2018-2019, 2019-2020 and 2020-2021 within six months. But the disputed tax for the assessment years 2021-2022 was made after six months. Therefore, the assessing officer rightly declined to pass any revised order in respect of the assessment year 2021-2022. However, revised orders were passed for the previous 4 assessment years. This is evident from the intimation letter from 04.08.2025. The approach adopted by the assessing officer is right. At the same time, since the assessee subsequently remitted the amount and time was extended vide order dated 05.06.2024, the deposit made by the writ petitioner shall be treated to have been made within time. In this view of the matter, the respondent is directed to pass a revised order for the aforesaid assessment year as expeditiously as possible.

4.This Writ Petition is allowed accordingly. No costs.

25.09.2025

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

To

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Madurai – 20.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.26759 of 2025

25.09.2025