BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28421 of 2025
and
W.M.P.(MD)No.22098 of 2025

Tvl.Anandam Note Books,
Represented by its Partner Nagarajan,
GSTIN 33AANFA3726CIZV,
3739, TNHB Colony,
West Anuppanadi,
Madurai-625 009. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Commercial Taxes Building,
Madurai. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33AANFA3726C1ZV/2017-18 for the assessment year 2017-18 dated 31.12.2023 and quash as illegal arbitrary, barred by limitation under section 73(10) of the Tamilnadu General Sales Tax Act 2017.

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 31.12.2023 whereby the petitioner has been called upon to pay the tax of Rs.5,54,550/- 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 02.08.2019 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. Consequently, connected miscellaneous petition is closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
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To
The Assistant Commissioner (ST),
Kamarajar Salai Assessment Circle,
Commercial Taxes Building, Madurai.

G.R.SWAMINATHAN, J.

rmi

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