



W.P(MD)No.28074 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28074 of 2025

and

W.M.P.(MD)No.21817 of 2025

Tvl. DCK Woods,
Represented by its Proprietor,
Carolyn Sesus Retnam,
GSTIN 33ALNPC5778P1ZE,
4/134-1, 4/134, 4/135, Selvanputhoor,
Kottaram, Kanniyakumari - 629 703.

... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

... 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 33ALNPC5778P1ZE/2020-21 dated 17.02.2025 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



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without jurisdiction and direct the respondent to pass assessment order afresh by following the circular No.183/15/2022-GST (F.NO.CBIC-20001/2/2022-GST) dated 27.12.2022.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

ORDER

Heard both sides.

2.The petitioner challenges the impugned assessment order dated 17.02.2025 whereby the petitioner has been called upon to pay the tax of Rs.4,58,256/- (Rupees Four Lakhs Fifty Eight Thousand Two Hundred and Fifty Six 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 23.03.2023 itself. Therefore, the petitioner had no occasion to access the web portal.



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3.The learned counsel appearing for the writ petitioner undertakes to remit 10% of the disputed amount within a period of four 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 thirty 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.



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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.

09.10.2025

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

The Deputy State Tax Officer – 2,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

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G.R.SWAMINATHAN, J.

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