



W.P(MD)No.30077 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30077 of 2025

and

W.M.P(MD)No.23272 of 2025

Tvl.KPM TRANSPORT,
Represented by its Proprietor
P.Subramanian,
GSTIN 33BNKPS6090Q1Z3,
26, Chottaiyur,
Moolimangalam,
Karur – 639 136.

... Petitioner

Vs.

The Deputy State Tax Officer,
Karur – 4 Assessment Circle,
Commercial Taxes Buildings,
Karur.

... Respondents

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



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33BNKPS6090Q123/ 2019-20 dated 09.08.2023 under section 73/74 of TNGST Act, 2017 and to quash the same as cryptic, non speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity to the petitioner.

For Petitioner : Mr.N.Sudalai Muthu
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The impugned order is bereft of any details. It is not known on what basis the tax dues have been determined. On that sole ground, the impugned order is liable to be quashed and it is accordingly quashed.

3.Even before taking up the matter for final disposal, I made it clear to the learned counsel for the writ petitioner that the jurisdiction of this Court has been invoked rather belatedly. The learned counsel for the petitioner submitted that even while the matter is being remanded, the petitioner can be put on terms.



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4.The petitioner is directed to remit a sum of Rs.50,000/- (Rupees Fifty Thousand only) towards the impugned demand. The order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent for fresh consideration. This amount shall be paid within four weeks from the date of receipt of a copy of this order. If the petitioner fails to pay the said amount within the stipulated time, the benefit of this order would stand automatically recalled. The amount now paid by the petitioner in terms of undertaking given by this Court would abide by the outcome of the order to be eventually passed by the respondent.

5.This Writ Petition is allowed accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

24.10.2025

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

To
The Deputy State Tax Officer,
Karur – 4 Assessment Circle,
Commercial Taxes Buildings, Karur.

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G.R.SWAMINATHAN, J.

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