BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 31.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30981 of 2025
and
W.M.P.(MD)No.24189 of 2025

V.Nandakumar ... Petitioner

Vs.

The State Tax Officer (FAC)
Kovilpatti-2, Assessment Circle,
Tuticorin District. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for records pertaining to the impugned order passed by the Respondent vide his order in GSTIN 33ALLPN9047N1ZF Tax Period 2022-2023 dated 19-05-2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act.

For Petitioner :Mr.A.Satheesh Murugan

For Respondent :Mr.J.K.Jeyaseelan
Government Advocate

ORDER

Heard both sides.

2.The petitioner challenges the impugned assessment order dated 19.05.2025 whereby the petitioner has been called upon to pay the tax of Rs.9,50,652/- (Rupees Nine Lakhs Fifth Thousand Six Hundred and Fifty Two 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 14.09.2018 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 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.

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 if the writ petition was dismissed in limini 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.

31.10.2025

NCC : Yes / No
Internet : Yes / No
Index : Yes / No
rmi

To

The State Tax Officer (FAC)
Kovilpatti-2, Assessment Circle,
Tuticorin District.

G.R.SWAMINATHAN, J

rmi

W.P(MD)No.30981 of 2025

31.10.2025