



**W.P(MD)No.31405 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

**DATED : 05.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.31405 of 2025**

**and**

**W.M.P(MD)No.24608 of 2025**

Tvl.Arulsai Interior Works,  
Represented by its Proprietor  
S.Sairam,  
No.31/B6,  
Veeramanji Nagar 1<sup>st</sup> Street,  
Lakshmipuram,  
Kovilpatti,  
Tuticorin District – 628 502.

... Petitioner

Vs.

The Deputy State Tax Officer – 2,  
Chengalpattu Assessment Circle,  
Chengalpattu District.

... 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 pertaining to the impugned order passed by the respondent vide his order in GSTIN No.33BOEPA9195K2ZO. /2017-18 dated 03-02-2025 and quash the same as it is illegal, without jurisdiction and in



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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.R.Suresh Kumar  
Additional Government Pleader

### **ORDER**

Heard both sides.

2.The petitioner challenges the impugned assessment order dated 03.02.2025 whereby the petitioner has been called upon to pay the tax of Rs.12,94,800/- (Rupees Twelve Lakhs Ninety Four Thousand Eight Hundred 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 26.12.2018 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



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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.

**05.11.2025**

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

To

The Deputy State Tax Officer – 2,  
Chengalpattu Assessment Circle,  
Chengalpattu District.



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**G.R.SWAMINATHAN, J.**

MGA

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