BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33049 of 2025
and
W.M.P(MD)Nos.26053 & 26054 of 2025

Tvl.Hi Tech Traders,
GSTIN: 33MZTPS9116H1ZH,
Represented by its Proprietor
Kumbaya Thevar Soundar,
1/85A, Unnamed Road,
Velur Adichehanallur,
Thoothukudi – 628 621. ... Petitioner

Vs.

The State Tax Officer (Roving Squad 5),
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai,
Tirunelveli – 627 002. ... 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 pertaining to the impugned assessment order in FORM GST DRC-07 bearing reference no: ZD3303250261222/2022-23 dated 05.03.2025 issued by the Sole Respondent and quash the same.

For Petitioner : Mr.S.Durai Raj

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner challenges the impugned assessment order dated 05.03.2025 whereby he has been called upon to pay the penalty to the tune of Rs.1,14,19,366/- (Rupees One Crore Fourteen Lakhs Nineteen Thousand Three Hundred and Sixty Six only). The said order was only uploaded in the web portal and not communicated. The petitioner's registration was cancelled on 23.08.2024. Therefore, the petitioner had no occasion to access the web portal.

3.The learned counsel for the writ petitioner undertakes to remit 20% of the disputed penalty within a period of eight weeks from the date of receipt of a copy of this order. 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 if the writ petition was dismissed in limine on the ground of laches. On payment of 20% of the disputed penalty 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 petitions are closed.

19.11.2025

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

To

The State Tax Officer (Roving Squad 5),
Commercial Taxes Building,
Reserve Line Road,
Palayamkottai,
Tirunelveli – 627 002.

G.R.SWAMINATHAN, J.

MGA

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