BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34392 of 2025
and
W.M.P(MD)No.27206 of 2025

Tvl.Sabari Constructions,
Represented by its
Managing Partner B.Rajaprabhu,
O, Palaniappa Building First Floor,
Opp.CSI School, Mettupatti,
Thuichampatti Road,
Ottanchatram,
Dindigul District – 624 619. ... Petitioner

Vs.

The Deputy State Tax Officer – II,
Palani – 2 Assessment Circle,
Palani, Dindigul 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.33ADHFS1184M1ZS/2018-2019 dated 03.07.2024 (Signed by the respondent on 03-07-2025) and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing the petitioner an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

Heard both sides.

2.The impugned assessment order has been wrongly dated. It should actually read as one passed on 03.07.2025. Since all the transactions, including assessment orders, have been digitalised, it appears that if an order is dated wrongly, it can cause confusion. A learned Judge of this Court vide order dated 02.07.2024 in ***W.P(MD)No. 14282 of 2024 (Tvl.Annai Traders Vs The State Tax Officer (Intelligence), Inspection Cell – III, Madurai)*** quashed such an order. Paragraphs 5 to 7 of the said order read as follows:

> *"5.Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, with a view to balance the interest of the petitioner assessee and the respondent Department, this Court is*

> *inclined to quash the impugned order dated 24.01.2023 (actual date is 24.01.2024) by remitting the case back to the respondent to pass a fresh order on merits and in accordance with law.*
>
> *6.The impugned order, which stands quashed, shall be treated as addendum to the notice in DRC 01. In any event, the respondent shall furnish the copy of the notice in DRC 01 said to have been issued to the petitioner dated 07.09.2023 within a period of 30 days from the date of receipt of a copy of this order.*
>
> *7.The petitioner shall file a detailed reply within a period of 2 months from the date of receipt of a copy of this order. The respondent shall endeavour to pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order. "*

3.The present Writ Petition is also allowed on the same lines. No costs. Consequently, connected miscellaneous petition is closed.

27.11.2025

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

G.R.SWAMINATHAN, J.

MGA

To

The Deputy State Tax Officer – II,
Palani – 2 Assessment Circle,
Palani,
Dindigul District.

W.P(MD)No.34392 of 2025

27.11.2025