



W.P.(MD)No.15086 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **12.02.2026**

CORAM

THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.15086 of 2025 &
W.M.P(MD)Nos.11343 & 28317 of 2025

Ranesh Agency,
A Proprietary Concern,
Represented by Proprietor Mr.Ramesh.K,
No.19, Pandian Complex,
Anna Nagar,
Madurai 625 020.

...Petitioner

vs.

1. The Assistant Commissioner(ST),
Madurai Rural East Assessment Circle,
CT Complex,
DR.Thangaraj Salai,
K.K.Nagar.
Madurai - 626 020.

2. The Assistant Commissioner(ST),
Chokkikulam Assessment Circle,
CT Complex,
DR.Thangaraj Salai,
K.K.Nagar.
Madurai - 626 020.

...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorari calling for records from the file of the first respondent in impugned assessment order in DRC-07 in Reference No.ZD330125233633S in GSTIN 33AGPPR4627P1ZM dated 25.01.2025



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passed for the FY 2021-22 and quash the same as illegal, arbitrary and violative of principle of natural justice.

For Petitioner : Mr.K.S.Prakash

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned assessment order in DRC-07 in Reference No.ZD330125233633S in GSTIN 33AGPPR4627P1ZM, dated 25.01.2025 passed for the FY 2021-22.

2. The learned counsel appearing for the petitioner would submit that the impugned order was passed making an assessment for a sum of Rs. 38,79,490/-, whereas, the respondent has issued DRC-01 on 03.10.2024 for a sum of Rs.6,46,452/-. Therefore, he would submit that beyond the scope of show cause notice, the impugned order was passed. Hence, the same is liable to be quashed.

3. The learned Additional Government Pleader appearing for the respondents would fairly submit that as rightly contended by the learned counsel appearing for the petitioner, the impugned order was passed beyond the scope of the show cause notice. Therefore, he would submit that the



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matter may be remanded for re-consideration and the petitioner may consider the impugned order as show cause notice and file a reply.

4. Heard both sides.

5. In the present case, show cause notice was issued proposing tax liability of a sum of Rs.6,46,452/- based on Audit Report. However, the impugned assessment order was passed stating that the total liability is Rs. 38,79,490/-. When the first respondent assessed higher amount of tax liability, it is their duty to issue notice to enable the petitioner to file reply and also to hear the petitioner. However, that was not done so. Therefore, the impugned order traverse beyond the show cause notice, and thus, the same is set aside.

6. Under such circumstances, the matter is remanded for re-consideration to the file of the first respondent, in which case, the petitioner is directed to consider the impugned order dated 25.01.2025 as show cause notice and file a reply to the same, within a period of six weeks from the date of receipt of a copy of this order. Thereupon, the first respondent is directed to provide an opportunity of personal hearing to the petitioner and decide the matter in accordance with law.



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7. Accordingly, this Writ Petition is disposed of. No costs.

Consequently, connected Miscellaneous Petitions are closed.

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Speaking / Non-speaking order

Index : Yes/No

NCC : Yes/No

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To

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KRISHNAN RAMASAMY, J.

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