



W.P.(MD) No.21355 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.21355 of 2025
and
W.M.P.(MD) Nos.16535 & 16538 of 2025**

A.A.A. Traders
rep. by its Proprietor Allabaksh.

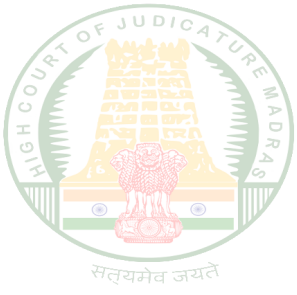
... Petitioner

Vs

The Assistant Commissioner (ST)(Inspection) (Intelligence Wing),
Virudhunagar
Office of the Joint Commissioner (ST) (IW),
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar – 626 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records from the file of respondent in Reference No. ZD3305241998505 in GSTIN/ID. 33ATRPA7764P2ZX dated 23.05.2024 for the F.Y.2020-21 and quash the same as illegal arbitrary without jurisdiction and violative of principles of natural justice.



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For petitioner : Mr. R.Ananth

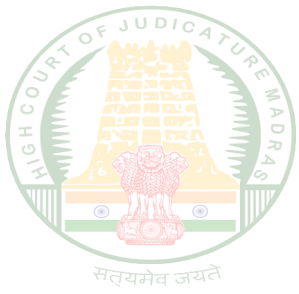
For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned Assessment Order, dated 23.05.2024 passed under Section 74 of the respective GST enactments. The impugned order has preceded a notice in DRC 01, dated 09.10.2023.

3. The petitioner applied for an extension of time to reply by a reply, dated 17.04.2024. However, the petitioner failed to file a reply and thus suffered the impugned order, although the petitioner could argue in the proceedings initiated



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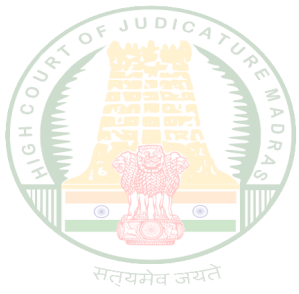
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under Section 74 of the respective GST enactments and therefore, the impugned order is liable to be quashed.

4. I am of the view that the petitioner cannot make any submissions on merits, as the petitioner has slept over the rights for a sufficiently long period of time. However, following the consistent view of this Court, Court is inclined to quash the impugned order and remit the case back to the respondent to pass a fresh order on merits subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the notice in DRC 01, dated 09.10.2023 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.



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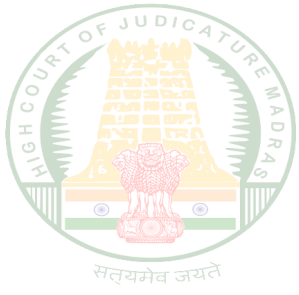
7. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of, with the above observations. No costs.
Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

07.08.2025
(2/3)

To
The Assistant Commissioner (ST)(Inspection)
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C.SARAVANAN, J.

apd

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