

W.P(MD)No.21636 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 07.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21636 of 2025

and

W.M.P(MD)Nos.16736 and 16738 of 2025

M/s.Tans Paints and Brushes,
Rep by its Proprietrix,
R.Binananand,
33ACIPB6314Q1ZJ,
21, Subramaniapuram,
Thirupparankundram Road,
Madurai.

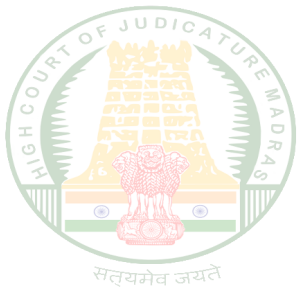
... Petitioner

Vs.

The Deputy State Tax Officer – II,
Jaihindpuram Assessment Circle,
Commercial Tax Building,
Madurai.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in the impugned Order in GSTIN - 33ACIPB6314Q1ZJ/2019-20 dated 27.08.2024 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case.



WEB COPY



W.P(MD)No.21636 of 2025

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

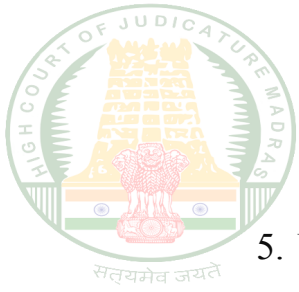
ORDER

This writ petition has been filed challenging the impugned assessment order dated 27.08.2024 passed for the tax period April 2019 - March 2020.

2. The impugned order was preceded by a notice in Form GST DRC 01 dated 29.05.2024. It is noticed that the impugned order was also preceded by a notice in ASMT dated 23.06.2022 and notice in DRC 01A dated 19.09.2023.

3. It is submitted that the notice in DRC 01A dated 19.09.2023 was replied by the petitioner. Since the petitioner failed to reply to the notice in DRC 01 dated 29.05.2024, the impugned order has been passed.

4. The petitioner has also not filed an appeal in time before the Appellate Commissioner in terms of Section 107 of the respective Goods and Services Tax Enactments, 2017. In the meanwhile, the petitioner's registration was also cancelled on 09.08.2024 with retrospective effect on 01.02.2024 pursuant to the show cause notice dated 10.05.2024.

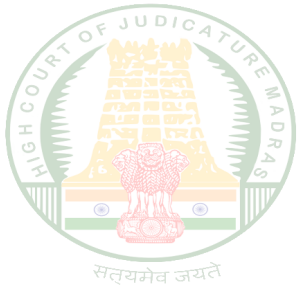


W.P(MD)No.21636 of 2025

5. Under similar circumstances, the Court has come to the rescue of a person, like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax, although the petitioner's registration has been cancelled with retrospective effect from 01.02.2024 vide cancellation order dated 09.08.2024. I see no reason to take a different view in the facts and circumstances of the case.

6. Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax, in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order, in case no amount has been recovered till date.

7. The petitioner shall file a reply to the show cause notice in Form GST DRC 01 dated 29.05.2024 that preceded the impugned order within such time. The impugned order, dated 27.08.2024, which stands quashed, shall be treated as addendum to the show cause notice. The respondent shall endeavour to pass a fresh order on merits as expeditiously as possible after hearing the petitioner.



W.P(MD)No.21636 of 2025

WEB COPY

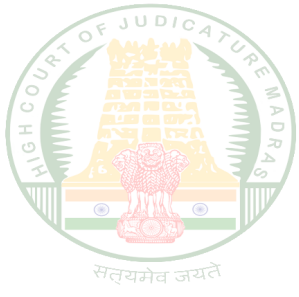
8.It is also made clear that in case the petitioner fails to comply with any of the conditions stipulated above, it will be deemed as if the Writ Petition was dismissed. In this case, it is open for the respondent to proceed against the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
sn

To

The Deputy State Tax Officer – II,
Jaihindpuram Assessment Circle,
Commercial Tax Building,
Madurai.



WEB COPY



W.P(MD)No.21636 of 2025

C.SARAVANAN, J.

sn

W.P(MD).No.21636 of 2025

07.08.2025