

*W.P.(MD) No.16070 of 2025*

**WEB COPY** BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 16.06.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) No.16070 of 2025  
and  
W.M.P.(MD) Nos.12163 and 12164 of 2025**

TVL, Zion Agencies,  
represented by its Proprietor,  
Soosai Micheal Gladston

... Petitioner

/vs./

The Deputy State Tax Officer-I,  
Thuckalay-2, Assessment Circle,  
Nagercoil,  
Kanniyakumari District.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the respondent in GSTIN 33ANRPG2768D1ZZ/2017-18, dated 12.12.2023 and quash the same and consequently direct the respondent to re-open the proceedings pursuant to the impugned order passed by the respondent dated 09.10.2024 by providing another opportunity to the petitioner to produce all the documents and pass orders on merits and in accordance with law.



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For Petitioner : Ms.A.Lakshmi for  
M/S.Polex Legal Solutions

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

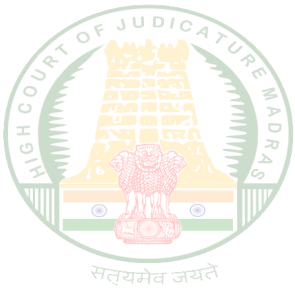
### **ORDER**

The petitioner is before this Court against the impugned assessment order, dated 12.12.2023, passed for the tax period 2017-18.

2.The impugned order precedes the following notices:-

<b><i>S.No</i></b>	<b><i>Notice</i></b>	<b><i>Ref.No</i></b>	<b><i>Date</i></b>
<i>1</i>	<i>Form ASMT - 10</i>	<i>33ANRPG2768D1ZZ/2017-18</i>	<i>30.06.2023</i>
<i>2</i>	<i>Form ASMT - 10</i>	<i>33ANRPG2768D1ZZ/2017-18</i>	<i>29.09.2023</i>
<i>3</i>	<i>Form DRC - 01A</i>	<i>33ANRPG2768D1ZZ/2017-18</i>	<i>05.10.2023</i>
<i>4</i>	<i>Personal Hearing Notices</i>	<i>GSTIN. 33ANRPG2768D1ZZ/2017-18</i>	<i>07.11.2023, 14.11.2023 and 21.11.2023</i>

3.Reading of the impugned order indicates that the petitioner has not participated in the adjudication mechanism prescribed under the TNGST Act, 2017/CGST Act, 2017 and has thus suffered an adverse order. The petitioner has now received the impugned demand notice, dated 12.03.2024, wherein the petitioner has been called upon to pay the disputed tax amount of Rs.50,11,324/-.



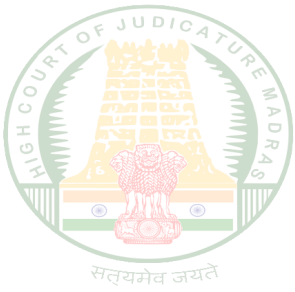
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4. Under similar circumstances, the Court has come to the rescue of a person, like the petitioner by quashing the assessment order on terms subject to the payment of 25% of the disputed tax. I see no reason to take a different view in the facts and circumstances of the case.

5. Therefore, this Writ Petition is disposed of, by quashing the impugned order on terms, subject to the petitioner depositing 25% of the disputed tax with the respondent in cash from the Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated 12.12.2023, 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. Needless to state, the petitioner shall be heard.



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7. 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 to recover the amount from the petitioner in accordance with the provisions of the respective GST enactments and the Rules made thereunder. No costs. Consequently, connected Miscellaneous Petitions are dismissed.

Index : Yes / No

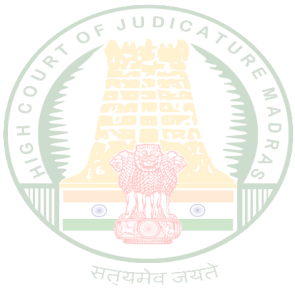
**16.06.2025**

Internet : Yes / No

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To

The Deputy State Tax Officer-I,  
Thuckalay-2, Assessment Circle,  
Nagercoil,  
Kanniyakumari District.



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**C.SARAVANAN, J.**

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