

W.P.(MD).No.18202 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 04.07.2025

CORAM

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

W.P.(MD).No.18202 of 2025  
and  
W.M.P.(MD).No.13972 of 2025

M/s.Sri Mahalakshmi Construction,  
Represented by its Managing Partner  
B.Siva Sithi Vinayagam.

.. Petitioner

Vs.

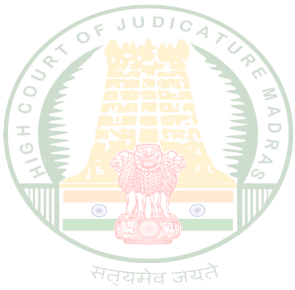
The State Tax Officer (Data Analytics),  
Office of the Joint Commissioner (ST),  
Intelligence, Commercial Tax Department,  
Dr.Thangaraj Road, K.K.Nagar,  
Madurai – 625 020.

.. Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN 33ABBFS9581N1ZJ/2017-18 dated 22.11.2024 and the rejection order dated 19.03.2025 for the assessment year 2017-18 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and further direct the respondent to pass an order afresh by considering the replies and records filed by the petitioner within the time as stipulated by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

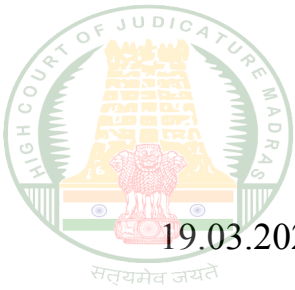
*W.P.(MD).No.18202 of 2025***ORDER**

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This Writ Petition is filed challenging the impugned order dated 22.11.2024 and the rejection order dated 19.03.2025 for the assessment year 2017-18 and further, to direct the respondent to pass an order afresh by considering the replies and records filed by the petitioner within the time as stipulated by this Court.

2. The petitioner is before this Court for the second time. Earlier, the petitioner had filed a Writ Petition for a Mandamus to direct the respondent to pass a fresh order of assessment pursuant to an application filed on 09.12.2024 under Section 161 of the TNGST Act after the impugned assessment order came to be passed on 22.11.2024. The case was disposed of at the time of admission on 29.01.2025 with a direction to the respondent to dispose of the application filed by the petitioner under Section 161 of the TNGST Act, 2017 dated 09.12.2024, within a period of twelve weeks from the date of receipt of a copy of that order.

3. Pursuant to the aforesaid order, notices were issued calling upon the petitioner to appear on various dates. However, the petitioner took time and therefore, the second mentioned impugned order has been passed on

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19.03.2025, whereby, the request of the petitioner for rectification of the assessment order dated 22.11.2024 has been rejected.

4. It is noticed that a detailed order has been passed while rejecting the rectification application. However, the fact remains that the petitioner has not participated in the proceedings and has taken time by stating that the Chartered Accountant engaged by the petitioner was not available for appearing before the respondent. The petitioner may have a case. However, the petitioner has an appellate remedy.

5. Considering the fact that the petitioner had not cooperated with the respondent by coming forward for the personal hearing, which has resulted in the impugned order dated 19.03.2025, this Court is of the view that the interest of the petitioner and the respondent can be balanced by taking note of the amount involved and considering the fact that the petitioner has an avenue to file an appeal even as on date against the assessment order dated 22.11.2024, if the provisions of Section 14 of the Limitation Act, 1963 are applied. Considering the same, there shall be a direction to the petitioner to deposit a sum of Rs.15,00,000/- (Rupees Fifteen Lakhs only), which is approximately 5% of the disputed tax, since the petitioner is otherwise required to deposit 10%

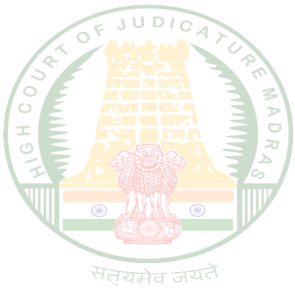
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under Section 107 of the TNGST/CGST Act. This amount shall be deposited by the petitioner, within a period of fifteen (15) days from the date of receipt of a copy of this order, in cash from its Electronic Cash Register. In case the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner as if the present Writ Petition was dismissed. If the petitioner complies with the above stipulation, the respondent shall endeavour to pass a final order on merits within a period of three (3) months from today. The petitioner shall cooperate with the respondent by furnishing all the records that are required for consideration of the application under Section 161 of the TNGST Act.

6. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

**04.07.2025**

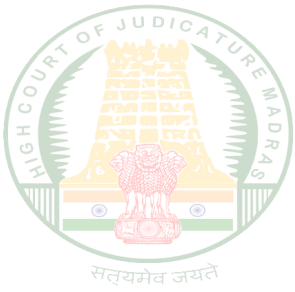
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To  
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Office of the Joint Commissioner (ST),  
Intelligence, Commercial Tax Department,  
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**C.SARAVANAN,J.**

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