

W.P(MD)No.21071 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21071 of 2025

and

W.M.P(MD)No.16296 of 2025

M/s.Ever Green TV
Rep by its Proprietor
Mohamed Ismail,
332400001665TMP
111, Aandavar Complex,
South Street,
T.Pudupatti, Sivagangai.

... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Buildings,
Tirupathur.

...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 Form GSTIN 332400001665TMP/2021-22 dated 26.11.2024 in Form GST ASMT 15 followed by rectification order in Form DRC 08 GSTIN 332400001665TMP / 2021-22 dated 27.11.2024 issued by the Respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.



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W.P(MD)No.21071 of 2025

For Petitioner : Mr.S.Karunakar

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

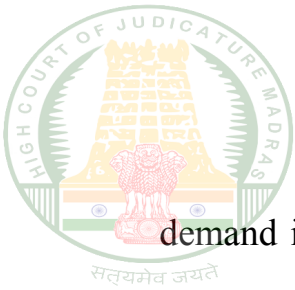
ORDER

The petitioner is before this Court against the impugned order dated 26.11.2024, passed under Section 63 of the respective Goods and Services Tax Enactments for the tax period 2021-2022 and the rectification order dated 27.11.2024.

2. In the first mentioned order dated 26.11.2024 passed under Section 63 of the Act, an amount of Rs.2,45,880/- was confirmed. However, as per the show cause notice in Form GST ASMT-14 dated 04.09.2024, total demand was for a sum of Rs.1,63,920/- (81,960 CGST + 81,960 SGST).

3. The learned counsel for the petitioner draws attention to Section 75(7) of the respective Goods and Services Tax Enactments, which indicates that no demand beyond the amount specified in the notice can be confirmed.

4. It is noticed that in the rectification order dated 27.11.2024, the explanation has been given stating that proper officer had wrongly entered the



W.P(MD)No.21071 of 2025

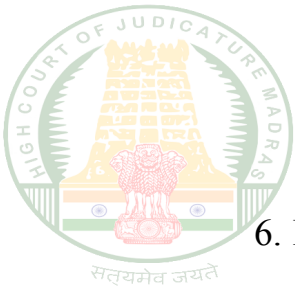
demand in Form 7 and warrants certain corrections. Therefore, the petitioner has not objected to the notices that were issued earlier, which was construed as the petitioner had no objections to the proposal and hence the adjudication order passed under Section 63 of the Act modified as under:

1. Short/Non-paid of tax of Rs.245880/- (CGST of Rs.122940/- and Rs.122940/-) is confirmed the proposed under section 73(1) read with Section 73(9) of the TNGST Act.

2. The interest of Rs.136464/- (CGST of Rs.68232/- and SGST of Rs.68232/-) is confirmed the proposed under Section 50 read with Section 73 (1) of the TNGST Act for the short payment of tax.

Rs.122940/-) is 3. The penalty of Rs.245880/- (CGST - Rs.122940/- and SGST confirmed the proposed under Section 73(1) read with Section 73(9) of the TNGST Act for the short payment of tax

5. On a specific query as to how and why the impugned order was not challenged all along, the learned counsel for the petitioner submits that the petitioner's registration was cancelled on 04.06.2018 and thereafter the petitioner obtained a fresh registration and continued the business. Therefore, there was a mistake on the part of the petitioner, as the petitioner failed to look into the notices that were posted in the web portal, which could have been available on the dashboard of the petitioner.



W.P(MD)No.21071 of 2025

6. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

7. Considering the fact that the petitioner has slept over its rights in filing a reply or attend the personal hearing or filing an appeal in time, the Court has come to the rescue of persons like the petitioner by quashing the assessment orders on terms subject to the payment of 25% of the disputed tax. I am of the view that this writ petition also deserves to be disposed of accordingly. I see no reason to take a different view.

8. 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 and the matter is remitted back to the respondent for fresh consideration.

9. The petitioner shall file a reply to the show cause notice that preceded the impugned order within such time. The impugned order, dated



W.P(MD)No.21071 of 2025

27.11.2024, 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. It is needless to state that before passing such order, the petitioner shall be heard.

10. 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 Petition is closed.

01.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The State Tax Officer,
Commercial Tax Buildings,
Tirupathur.

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W.P(MD)No.21071 of 2025

C.SARAVANAN, J.

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W.P(MD).No.21071 of 2025

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