



W.P.(MD) No. 19138 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 19138 of 2025
and
W.M.P.(MD) Nos.14715 & 14717 of 2025**

M/s.Mohana Constructions
rep. by its Proprietor Iyva Pragash.

... Petitioner

Vs.

The Deputy State Tax Officer,
The Office of the Assistant Commissioner (ST)
Virudhunage III-Circle
Assessment Circle Ground Floor,
Commercial Taxes Building NH-07
Madurai Road,
Virudhunagar – 626 001.

... Respondent

*(Cause title amended vide order dated 16.07.2025
in W.P.(MD) No.19138 of 2025)*

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in Notice Reference No.33AERPI7170Q1ZR/2019-20 (GST No. 33AERPI7170Q1ZR) dated 06.08.2024 for the assessment year 2019-20 and to



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quash the same as illegal, arbitrary, wholly without jurisdiction, and direct the respondent to pass order afresh after affording an sufficient opportunity.

For petitioner : Mr. R.Jagadeeshwaran

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 order passed by the respondent dated 06.08.2024 which preceded the following notice under the provisions of the respective GST enactments:

S.No	Notice	Dated
1.	ASMT- 10	25.04.2024
2.	DRC 01	16.05.2024
3.	Personal Hearing Notice – I	19.06.2024



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4.	Personal Hearing Notice – II	26.06.2024
5.	Personal Hearing Notice – III	04.07.2024

3. Despite the notices, the petitioner failed to respond to the same and thus, suffered impugned order.

4. It is the case of the petitioner that the notices were sent through website portal and not received by the petitioner in person and therefore, the petitioner has suffered an adverse order.

5. It is noticed that the petitioner is a registered Firm under the provisions of the respective GST enactments and therefore, cannot plead the ignorance of the procedure under the provisions of the respective GST enactments and the Rules made thereunder. Service of notice through GST portal is sufficient for the respondent to proceed further under the provisions of the respective GST enactments. Therefore, the challenge to the impugned order on the ground that there has been a violation of the principles of natural justice and that the



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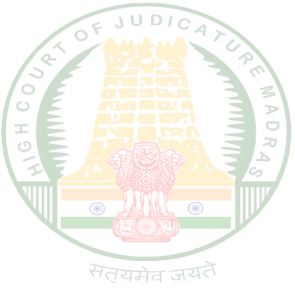
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impugned order should be quashed cannot be countenanced. However, the petitioner may have a case to argue.

6. Considering the same and taking note of the consistent view of this Court, the impugned order is quashed on terms subject to the petitioner depositing 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order. The impugned order, which stands quashed, shall be treated as addendum to the Show Cause Notice in DRC 01 dated 16.05.2024.

8. 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 from the date of receipt of a copy of this order.

9. In case the petitioner fails to comply with any of the stipulations, it shall be deemed as if the Writ Petition was dismissed *in limine* today, in which case the respondent is at liberty to proceed against the petitioner to recover the tax due under the impugned order.



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10. 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

16.07.2025
(2/2)

To

The Deputy State Tax Officer,
The Office of the Assistant Commissioner (ST)
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C.SARAVANAN, J.

apd

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