IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM

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

W.P.No.957 of 2025
and
W.M.P.Nos.1168 and 1170 of 2025

Aswin Raja Traders
Represented by its Proprietor Mrs.Saranya,
48, Pernambut Road, Vadaku Mada Street,
Gudiyatham, Vellore,
Tamil Nadu – 632 602. ... Petitioner

-Vs-

1.Deputy State Tax Officer,
Gudiyatham (West) Assessment Circle,
Railway Station Road,
Parasarampatti Village,
Gudiyatham – 635 803.

2. Deputy Commercial Tax Officer,
Gudiyatham (West),
Gudiyatham, Vellore District.

3. Federal Bank
Represented by its Bank Manager,
Door No.54, Kosa Annamalai Street,
Ambapuram,
Gudiyatham.

4. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes & Religious Endowment Department,
Fort St.Georgeg, Chennai-600 005.

5. The State Tax Officer,
Gudiyatham (West) Assessment Circle,
Railway Station Road,
Parasarampatti Village,
Gudiyatham-635 803. ....Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records which culminated in the order dated 21.03.2024 bearing GSTIN:33I0IPSO288LIZA/ 2020-21 passed by the 1st respondent and all actions taken pursuant thereto including DRC-13 order dated 08.07.2024 and quash the same and consequently pass an order forbearing the first, second, fourth and 5th respondents from initiating any proceedings under the CGST Act, 2017, TNGST Act, 2017 and the IGST Act, 2017 in respect of the subject matter covered under the Show Cause Notice No.08/2023/HPU dated 31.03.2023 issued by the Principal Commissioner of GST and Central Excise, Chennai Outer Commissionerate.

For Petitioner : Mr.P.V.Balasubramaniam,
Senior Counsel
For M/s.BFS LEGAL
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

****

ORDER

In this writ petition, the petitioner has challenged the order dated 21.03.2024 passed by the 1st Respondent for the tax period 2020-2021 and the consequential order dated 08.07.2024 passed in Form GST DRC-13 against the petitioner.

2. The impugned order dated 21.03.2024 was preceded by a notice in Form DRC-01 dated 03.07.2023, to which the petitioner failed to respond and thus suffered the impugned order dated 21.03.2024.

3. Belatedly, the Central Authority, before whom the petitioner has been appearing, issued Order-in-Original No. 80/2024-GST(JO)-(B), dated 31.12.2024. This order emanates from the earlier Show Cause Notice No. 08/2023-HPU dated 31.03.2023 issued vide C.No. GEXCOM/AE/INV/GST/4166/2021-AE (Group-IV).

4. The learned Senior Counsel appearing for the petitioner submits that the petitioner has already admitted the tax liability confirmed vide Order-in-Original No. 80/2024-GST(JO), dated 31.12.2024.

5. A reading of the impugned order and the aforesaid Order-in-Original No. 80/2024-GST(JO) dated 31.12.2024, indicates that there is *prima facie* overlapping of issues, which has now been considered and adjudicated by the Central Authority.

6. The petitioner has admitted the tax liability proposed in the Show Cause Notice dated 31.03.2023, which has also been addressed subsequently by the Central Authority in Order-in-Original No. 80 of 2024 dated 31.12.2024.

7. Considering the same, the impugned order and Notice in Form GST DRC-13 are quashed and cases is remitted back to the 1st Respondent to pass a fresh order on merits as expeditiously as possible preferably, within a period of three (3) months of such reply/pre-deposit.

8. Accordingly, the attachment of the bank account of the Petitioner shall also stand automatically raised / vacated.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

10. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

nvi
Neutral Citation : Yes/No
To
1.Deputy State Tax Officer,
Gudiyatham (West) Assessment Circle,
Railway Station Road,
Parasarampatti Village,
Gudiyatham – 635 803.
2. Deputy Commercial Tax Officer,
Gudiyatham (West),
Gudiyatham, Vellore District.
3. Federal Bank
Represented by its Bank Manager,
Door No.54, Kosa Annamalai Street,
Ambapuram,
Gudiyatham.
4. The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes & Religious Endowment Department,
Fort St.Georgeg, Chennai-600 005.
5. The State Tax Officer,
Gudiyatham (West) Assessment Circle,
Railway Station Road,
Parasarampatti Village,
Gudiyatham-635 803.

C.SARAVANAN, J.

nvi

W.P.No.957 of 2025 and
W.M.P.Nos.1168 and 1170 of 2025

10.12.2025