



WEB COPY

WP No. 2538 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 2538 of 2025

and

W.M.P.Nos.2854 & 2855 of 2025

1. Vino Constructions
Rep by its Managing Partner-
ThangavelNagappagowder, 20, Ex-
serviceman Colony,
Bhavanisagar, Sathyamangalam,
Erode-638 451.

Petitioner(s)

Vs

1. The State Tax Officer
Office Of The Commercial Tax Officer,
Roving Squad-V, Erode

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned show cause notice vide GSTIN:33AAEFV3919R1ZL/2020-21 dated 26.11.2024 along with consequential summary of scn in FORM GST DRC 01 vide ref no.ZD331124259832H dated 26.11.2024 to quash the same.

For Petitioner(s): M/s.R. Hemalatha

For Respondent: Mr.C.Harsharaj
Special Government Pleader



ORDER

This Writ Petition is being disposed of with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Show Cause Notice in FORM GST DRC 01 dated 26.11.2024 for the period April 2020-March 2021, wherein the Petitioner was also called upon to appear for personal hearing.

3. The Petitioner was also issued with Reminders on 28.12.2024, and 08.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner not filed any reply to the Show Cause Notice. As such no case is made to interfere with the impugned Show Cause Notice. Therefore, this Writ Petition has to be dismissed.

4. However, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass an order subject to the Petitioner depositing 10% of the disputed tax as mentioned in the Show Cause Notice in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the defence.

6. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

7. Needless to state, before passing final order, the petitioner shall be given an opportunity of hearing.

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

05-11-2025
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Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No



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To

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Office Of The Commercial Tax Officer,
Roving Squad-v, Erode



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C.SARAVANAN, J.

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