



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 4880 of 2025
and
W.M.P.No.5408 of 2025**

Sunikh Components Private Limited
Rep by Asst VP Finance and Accounts
Mrs Sreemathi K No 311 / 1A1
Maruthandapalli, Marthandapalli,
village, Shoolagiri Taluk, Krishnagiri
635 117

Petitioner(s)

Vs

The State Tax Officer (ST) (FAC)
Hosur (North II) Seetharammedu, Hosur
635 109

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD3308242209666 dated 24.08.2024, passed by the Respondent herein, to quash the same.

For Petitioner(s): Mr.Shiva Kumar G

For Respondent: Mr.C.Harsha Raj
Special Government Pleader



ORDER

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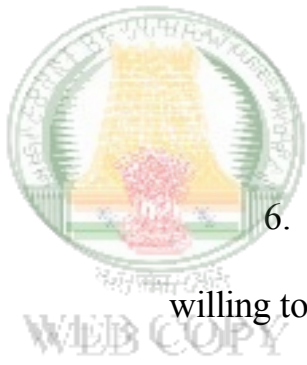
With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, this writ petition is being disposed of.

2. The present writ petition has been filed to call for the records relating to the Impugned Order vide FORM GST DRC - 07 bearing Reference Number ZD3308242209666 dated 24.08.2024, passed by the Respondent herein, to quash the same.

3. In this petition, the petitioner has challenged the impugned order dated 24.08.2024.

4. The case of the petitioner is that the notice that preceded the notice in DRC-01 dated 30.05.2024 is not a notice in the eye of law under Section 74 of the respective GST enactments.

5. It is submitted that the petitioner had also asked the respondent to explain the Show Cause Notice. However, without awaiting for the same, the impugned order has been passed.



6. The learned counsel for the petitioner submits that the petitioner is willing to work out the remedy before the respondent on terms.

7. The learned counsel for the petitioner submits, on instructions, that the petitioner will report before this Court that a pre-deposit 10% of the disputed tax will be made.

8. The learned Special Government Pleader for the respondent has taken serious objection to the tenor of the reply filed by the petitioner on 03.07.2024, in response to the Show Cause Notice dated 30.05.2024.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, and recording the confession given by the petitioner, and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner depositing 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.



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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

11. 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. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order dated 24.08.2024.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.



WEB COPY

WP No. 4880 of 2025



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

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

05-11-2025
(2/2)

kak

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

To

1.The State Tax Officer (ST) (FAC)
Hosur (North II) Seetharammedu, Hosur
635 109



WEB COPY

WP No. 4880 of 2025



C.SARAVANAN, J.

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**WP No. 4880 of 2025
(2/2)**

05-11-2025