IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8411 of 2025

and W.M.P.No.9425 of 2025

Ms Raja Constructions
Rep by its Partner Dhanasekar Nallasamy,
240, Karur Road, Kangeyam,
Tirupur District - 638 701.

..Petitioner(s)

Vs

The Assistant Commissioner of GST and Central Excise,
Erode I Division,
No. 81 Bharathi Nagar,
Sathy Road, Soolai, Erode 638 004.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling for the records of the Respondent herein in its Impugned Order passed by the Respondent in Order-in-Original Sl. No. 40/2024-25 - GST (AC) dated 11.02.2025 along with the Summary of Order vide Form GST DRC-07 in DIN-20250259XP000050825A dated 11.02.2025 for the Tax Period 2019-20 and quash the same and pass

For Petitioner(s): Ms.A. Rithika
for Ms.R.Hemalatha

For Respondent(s): Mr.Su.Srinivasan,
Senior Standing Counsel

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original Sl. No.40/2024-25 - GST (AC) dated 11.02.2025. By the impugned order the proposal in Show Cause Notice No.9/22-GST-19.12.2022 – Corrigendum dated 12.04.2023 has been confirmed.

2.A reading of the impugned order indicate that the Petitioner has not replied to the above notice and thus, has suffered the impugned order. Following the consistent view taken under similar circumstances, the case is remitted back to the Respondent to pass a fresh order, subject to the Petitioner depositing 10% of the disputed tax amount within a period of thirty (30) days from the date of receipt of a copy of this order. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 12.04.2024. The Petitioner shall also co-operate with the Respondent.

3.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, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

4. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

5. 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.

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

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

27-11-2025

Index: Yes/No
GSA

C.SARAVANAN, J.

GSA

To

The Assistant Commissioner of GST and Central Excise,
Erode I Division,
No. 81 Bharathi Nagar,
Sathy Road, Soolai, Erode 638 004.

WP No. 8411 of 2025

and W.M.P.No.9425 of 2025

27-11-2025