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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10449 of 2025

and

W.M.P.Nos.11750 to 11752 of 2025

Muthukumaran

...Petitioner

Vs.

1. The State Tax Officer, Group – VI
Office of the Joint Commissioner (ST)
(Intelligence) Cuddalore NO.1,
Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001

2.The State Tax Officer, Group – I
Office of the Joint Commissioner (ST)(Intelligence)
Cuddalore No.1,
Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001

3. The State Tax Officer,
Tindivanam Assessment Circle
No.136, 137, Nehru Street
Tindivanam 604 001

4. The Deputy Commissioner (ST)
Villupuram

5. The Branch Manager,
ICICI Bank Limited
New No.1A, Agathiyar Street
100 ft Road, Lawspet



Pondicherry 605 008.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the first respondent passed in GSTIN:3BHOPM5899R1Z1/2022-2023 dated 23.09.2024 for the year 2022-2023 and the connected order under Section 74 dated 23.09.2024 and the summary of the order in Form GST DRC-07 dated 23.09.2024 issued in Ref. No.ZD3309241529170 and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Service Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mrs.K. Vasanthamala
Government Advocate (Tax)

ORDER

Mrs.K. Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. Although this case was grouped along with the batch of writ petitions



wherein the proceedings under Section 74 were challenged, after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents and recording the submissions of the learned counsel for the petitioner that the petitioner can be given one opportunity to work out the remedy before the respondent subject to such terms as may be ordered by this court.

4. This writ petition is taken up for final hearing and disposed by this order without expressing any opinion on merits.

5. Following the consistent view taken under similar circumstances, the impugned order dated 23.09.2024 issued for the tax period 2022-2023, the writ petition has been filed on 20.03.2025 within the time prescribed for filing an appeal with the condoned delay petition before the appellate authority.

6. Under similar circumstances, this court has intervened and remitted the case back by subjecting the assessee to pay the disputed tax. I see no reasons to take a different stand in this matter.

7. Therefore, the imugned order is quashed and the matter is remitted back to the respondent to pass a fresh order on merits subject to the petitioner



depositing 25% of the disputed tax in cash.

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8. Simultaneously, the petitioner shall also file a reply to the show cause notice.

9. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass an order on merits after hearing the petitioner. In case as and when the petitioner deposits the aforesaid amount, all recovery proceedings including the attachment of the bank account of the petitioner shall be kept in abeyance.

10. Needless to state, before passing any final order, the petitioner shall be heard.

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

Neutral Citation : Yes / No
gv

30.10.2025

To:

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Office of the Joint Commissioner (ST)



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C.SARAVANAN, J.

gv

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