



WEB COPY

WP No. 11001 of 2025



DATED: 05-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No.11001 of 2025

and

W.M.P.No.12409 of 2025

1. Tvl. Vino Constructions
Rep By Its Managing Partner,
Mr.Thangavel Nagappagowder,
20, Ex Serviceman Colony,
Bhavanisagar, Sathyamangalam,
Erode 638451.
GSTIN:33AAEFV3919R1ZL

Petitioner(s)

Vs

1. The State Tax Officer Investigation
GR-1 Erode
Office Of The Commercial Tax Officer,
Inspector -1, Erode.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Respondent herein in its Impugned Order passed in GSTIN:33AAEFV3919R1ZL/2017-2018 dated



03.02.2025 along with the Consequential order in Form DRC-07 bearing Reference No.ZD3302250133407 dated 03.02.2025 for the period 2017-2018, and quash the same.

For Petitioner(s): Mrs.R. Hemalatha

For Respondent(s): Mr. C. Harsha Raj
Special Government Pleader
(Taxes)

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 Order dated 03.02.2025 along with the Form DRC-07 bearing Reference No.ZD3302250133407 dated 03.02.2025 for the period 2017-2018 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 02.08.2024, wherein the Petitioner was also called upon to appear for personal hearing on 02.09.2024.



3. The Petitioner was also issued with Reminders on 28.12.2024, 08.01.2025 and on 24.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.01.2025, 20.01.2025 and on 27.01.2025. Thus, the impugned Orders have been passed.

4. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax 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.



6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.08.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 03.02.2025 as an addendum to the Show Cause Notice dated 02.08.2024.

7. 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.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order dated 03.02.2025.



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9. 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.

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

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

05-11-2025

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

To

1. The State Tax Officer Investigation

GR-1 Erode

Office Of The Commercial Tax Officer,

Inspector -1, Erode.



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C.SARAVANAN, J.

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