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W.P.No.15245 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15245 of 2025

and

W.M.P.No.17204 of 2025

Tvl. Velu Steels,
Rep by its Proprietor - Sangapillai Thangavelu,
No.15, Na, Balamurugan Nagar 1 Street,
Maniakaranpalayam Colony,
Coimbatore, Tamil Nadu – 641006.

... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Inspection - 4, Coimbatore.

... Respondent

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 passed by the Respondent in the impugned order vide GSTIN: 33AYHPS7706E1ZD/2023-24 dated 21.02.2025 along with consequential proceedings in FORM GST DRC 07 vide Ref. No. ZD3302252112417 dated 21.02.2025 under section 74 of the Act to quash the same.



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For Petitioner : M/s.R.Hemalatha
For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 21.02.2025 passed for the tax period 2023-2024.

2. The impugned order was preceded by a Show Cause Notice dated 19.08.2024. The petitioner failed to respond to the show cause notice and thus, suffered the impugned order.

3. The petitioner had secured an interim order from this Court at the time of admission of this writ petition on 29.04.2025.

4. The learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax confirmed by the impugned Order dated 21.02.2025, pursuant to the interim Order dated 29.04.2025.

5. The learned Government Advocate for the respondent is, however, unable to confirm the same.



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6. Having considered the above facts, 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 on terms subject to the petitioner depositing 50% of the disputed tax confirmed by the impugned Order dated 21.02.2025 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. It is needless to state that any amount already deposited pursuant to the interim order dated 29.04.2025 shall be adjusted.

7. The petitioner shall also file a reply to the Show Cause Notice dated 19.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 19.08.2024.

8. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such orders, the petitioner shall be heard.



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9. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

11. 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.

12. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

20.11.2025

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Neutral Citation : Yes / No



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To

The State Tax Officer,
Office of the Commercial Tax Officer,
Inspection - 4, Coimbatore.



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C.SARAVANAN, J.

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