



W.P.No.20013 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20013 of 2025

and

WMP.No.22563 of 2025

Tvl.G.Sakthivel

...Petitioner

Vs.

The State Tax Officer (Intelligence)
Office of the Commercial Tax Officer
Inspection – V
No.4, Barathiyar Salai,
Fort Round Road
Vellore – 632 001.

...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33ABHPS6054N1Z6/2022-23 dated 04.07.2024 passed under section 74 of the Act along with the consequential proceeding in FORM



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GST DRC 07 vide Ref No.ZD3307240554768 dated 04.07.2024 to quash

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the same.

For Petitioner : M/s.R.Hemalatha

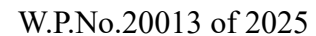
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.07.2024 passed by the Respondent under Section 74 of the respective GST Enactments.

2. The impugned order preceded the show cause notice dated 01.12.2023 issued for the tax period 2022-23. It is noticed that the petitioner failed to respond to show cause notice dated 01.12.2023 inspite of reminders on 02.01.2024, 19.01.2024 and 13.02.2024 and has thus suffered the impugned order dated 04.07.2024.

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4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 15.05.2025.

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period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

10. 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.



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

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Index : Yes/No

Speaking order : Yes/No

Neutral Case Citation : Yes/No

dna

To

The State Tax Officer (Intelligence)
Office of the Commercial Tax Officer
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