IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20691 of 2025
and
W.M.P.Nos.23333 & 23334 of 2025

Tvl.CKT Bros
Rep by its Partner
Chandrasekaran Kathiresan ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Suramangalam Assessment Circle,
Salem, Room No.305, Third Floor,
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatti,
Salem – 636 007.

2.The Deputy Commissioner (GST Appeal),
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatty,
Salem – 636 007. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned order under Section 73(9) dated 19.08.2024 having Reference No.ZD330824146284D passed by the 1st respondent for the F.Y.2019-2020 and the impugned order in

Form GST APL-02 dated 07.02.2025 having reference No.AD330125058303J passed by the 2nd respondent and quash the same.

(Prayer amended vide order dated 18.09.2025 made in W.M.P.No.35428 of 2025 in W.P.No.20691 of 2025).

For Petitioner	:	Mr.S.Anandh
For Respondents	:	Mr.C.Harsharaj Special Government Pleader

ORDER

Heard the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

2. The Petitioner is before this Court against the impugned order dated 19.08.2024 passed for the tax period 2019 – 2020. The impugned order has preceded a notice in DRC – 01 dated 22.05.2024. The Petitioner has given a reply on 26.07.2024 by copy pasting the content of reply dated 14.07.2024 given in response to the Notice in DRC – 01 dated 23.05.2024. It is submitted that there was an inadvertent mistake in filing the same reply for both the notices.

3. It is further submitted that as far as the proceedings that was proposed in DRC – 01 dated 23.05.2024 is concerned, on 19.08.2024 by a separate order a demand proposal has also been sought for.

4. It is submitted that by oversight, the Petitioner has uploaded the wrong reply Notice in DRC – 01 dated 22.05.2024 and 26.07.2024. Hence, the Petitioner seeks one chance to went out his grievance before the Respondents.

5. The learned Special Government Pleader for the Respondents also confirms the position, that the copy of reply that was uploaded on 26.01.2024, was a copy of a reply dated 14.07.2024 that was earlier uploaded for the notice issued on 23.05.2024.

6. Considering the same, I am of the view the Petitioner deserves a chance. However, it is noticed that orders dated 19.08.2024 and the present writ petition is filed only on 30.04.2025.

7. It is also noticed that as against the order dated 19.08.2024, the Petitioner has also filed an appeal before the appellate authority on 27.01.2025.

It rightly rejected by the Appellate Authority vide order dated 07.02.2025. Therefore, to balance the interest, the case is remitted back to the Respondents to pass a fresh order on merits subject to the Petitioner depositing additional 15% of the disputed tax over and above 10% already deposited at the time of filing of the appeal before the Appellate Authority.

8. The aforesaid 15% of the disputed tax shall be paid by the Petitioner in cash from the Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of 30 days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall file a detailed reply to the Show Cause Notice together with requisite documents to substantiate the case by treating the impugned order dated 18.08.2024 as an addendum to the Show Cause Notice.

10. In case the Petitioner complies with the above stipulations, the Respondents 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 raised/vacated.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

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

09.10.2025

Neutral Citation : Yes / No
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To

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C.SARAVANAN, J.

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