IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.21596 of 2025
and
W.M.P.Nos.24360 and 24363 of 2025

Tvl.Vinayaka Agency,
Rep.by its Proprietor Mr.K.Subramaniam
S/o.Kulanthasamy
Residing at No.128 Thippampalayam,
Perundurai, Erode – 638751. ... Petitioner

-Vs-

1. The State Tax Officer,
   Office of the Commercial Tax Officer,
   Kongu Nagar Assessment Circle,
   Tirupur.

2. The Assistant Commissioner (ST),
   Kongu Nagar Circle, Tirupur. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records on the files of Respondent in Impugned Order the production of the original impugned order passed by the 1st respondent in impugned proceedings against Form GST DRC-07 with Ref N:ZD3307240169195 dated 02.07.2024 along with consequential order passed by the 2nd respondent in GSTIN:33HXKPS2866A1ZA/Year:2019-20, dated 02.07.2024 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr.K.Vignesh Kumar
For Respondents : Mrs.P.Selvi,
Government Advocate
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ORDER

The petitioner is before this Court challenging the impugned order dated 02.07.2024 in DRC-07 for the tax period 2020-2021 passed by 1st Respondent under Section 73 of the TNGST Act, 2017.

2. By the impugned order, the amount that has been confirmed against the petitioner is as follows:-

(Amount in Rs.)

Tax Period		Act	Tax	Interest	Penalty	Total
From	To					
Apr 2020	Mar 2021	SGST	2,90,108.00	2,26,045.00	29,010.00	5,45,163.00
Apr 2020	Mar 2021	CGST	2,90,108.00	2,26,045.00	29,010.00	5,45,163.00
			5,80,216.00	**4,52,090.00**	**58,020.00**	**10,90,326.00**

3. The learned counsel for the petitioner submits that the interest demanded under the impugned has already been paid by the petitioner. The learned counsel for the respondents, however, is unable to confirm the same.

4. Considering the fact that the petitioner's reply in DRC-06 dated 01.02.2023 to the Show Cause Notice has not been considered, the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner pre-depositing 50% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

5. In the event any amount has already been recovered from the petitioner towards tax liability under the impugned order, the same shall be adjusted towards the pre-deposit as ordered above.

6. The petitioner shall participate in the *de novo* assessment proceedings before the respondents and shall cooperate fully.

7. If the petitioner complies with the above stipulations, the 1st respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

8. In case the petitioner fails to comply with any of the above stipulations, the 1st respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in *limine* today.

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

11.12.2025

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Neutral Citation : Yes/No

To

1. The State Tax Officer,
   Office of the Commercial Tax Officer,
   Kongu Nagar Assessment Circle,
   Tirupur.

2. The Assistant Commissioner (ST),
   Kongu Nagar Circle, Tirupur

C.SARAVANAN, J.

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