IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.23380 of 2025
and
WMP.Nos.26256 of 2025

Tvl. SRI VALLI ENGINEERING WORKS
represented by its Partner-R.Shanmugam,
No.40, Kamatchi Amman Koil Street,
Chidambaram, Tamil Nadu 608 001. …. Petitioner

Vs.

The State Tax Officer,
O/o.The Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram,
Tamil Nadu .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records relating to the impugned proceedings initiated by the Respondent in the impugned Order by the Respondent vide GSTIN: 33ACCFS3068C1ZH/2019-2020 dated 31.05.2024 along with the consequential order in FORM GST DRC – 07 bearing Ref No.ZD330524347897X dated 31.05.2024 under section 74 of the Act and to quash the same.

For Petitioner : M/s.G.Vardhini Karthik for
Mrs.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala
Govt. Advocate (T)

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 31.05.2024 which preceded a Show Cause Notice in DRC 01 dated 24.04.2023, whereby the Petitioner was called upon for a personal hearing fixed on 10.05.2023. The Petitioner was also issued with several reminders with the date of personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned order has been passed.

4. Under similar circumstances, Orders have been quashed and the cases have been remitted back to the Respondent to pass fresh order subject to the Petitioner depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching this Court. I do not find any reason to take a different view in this case.

5. Therefore, to balance the interest of both the parties, viz., the Assessee and the Revenue, this case is remitted back to the respondent to pass a fresh Order subject to the petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 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 DRC 01 dated 24.04.2023 together with requisite documents to substantiate the case by treating impugned Orders dated 31.05.2024 as an addendum to the Show Cause Notice in DRC 01 dated 24.04.2023.

7. In case the Petitioner complies with the above stipulations, the 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 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 vacated.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in

arrears barring the amount demanded under the impugned Order.

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 is 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 Petitions are closed.

27.11.2025

Neutral Citation : Yes / No
gv

To:

The State Tax Officer,
O/o.The Commercial Tax Officer,
Chidambaram-II Assessment Circle,
Chidambaram,
Tamil Nadu

C.SARAVANAN.,J
gv

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