IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 24727 of 2024
and
W.M.P.No.27048 of 2024

Prabha Cars Private Limited
Represented by its Director
Mr.Prabhakar Manoj,
47/1, No.47, Thorapalli Agraharam
Kumudepalli Village, Hosur,
Krishnagiri – 635 109. ... Petitioner

Vs.

Deputy State Tax Officer – 1 (ST)
Hosur South – II Assessment Circle,
Office of the Assistant Commissioner (ST),
Sanasandiram, Bangalore Krishnagiri NH 44,
Hosur – 635 109. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned order No.ZD330624016907C dated 04.06.2024 passed by the respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and services Tax Act, 2017 for the year 2018-19, and quash the same.

For Petitioner	:	Mr.V.Srinivasan
For Respondent	:	Mr.C.Harsha Raj Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Additional Government Pleader appearing for the respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 04.06.2024. The impugned order has been passed pursuant to the Show Cause Notice in Form GST DRC-01 dated 31.01.2024.

4. It appears that the Show Cause Notice was issued under Section 73 of the respective GST enactment. However, the impugned order has been passed under Section 74 of the respective GST enactment for the tax period 2018-2019, on the ground that the petitioner failed to respond to the aforesaid notice in DRC-01 dated 31.01.2024.

5. The writ petition has been filed almost immediately after the impugned order came to be passed on 04.06.2024 and in any event, within the period prescribed for filing an appeal under Section 107 of the respective GST enactment.

6. Under similar circumstances, the impugned Orders have been quashed and the cases have been remitted back to the Respondent to pass a fresh order on terms subject to the Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned Assessment Order dated 04.06.2024 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 04.06.2024 as an addendum to the Show Cause Notice dated 31.01.2024.

9. Amount which has been already recovered from the petitioner shall

be adjusted towards pre-deposit of 10% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. In case the Petitioner complies 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 thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

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. Needless to state, before passing any such order, the Respondent 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.

12.11.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

Deputy State Tax Officer – 1 (ST)
Hosur South – II Assessment Circle,
Office of the Assistant Commissioner (ST),
Sanasandiram, Bangalore Krishnagiri NH 44,
Hosur – 635 109.

C.SARAVANAN, J.

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