



W.P.No.26023 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26023 of 2025

and

W.M.P.Nos.29279 and 29281 of 2025

Tvl.Vangalamman Enterprises,
Rep by its Proprietor Mr.Rajkumar
165/9B Thanthonimalai,
Karur 639 005.

... Petitioner

Vs.

The State Tax Officer,
Roving Squad-I,
Office of the Commercial Tax Officer,
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the impugned proceedings of the respondent in Impugned Order vide GSTIN:33AKIPR5163RIZF/2023-24, dated 21.04.2025 along with consequential order in Form GST DRC-07 bearing Ref No:ZD330425147436F



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dated 21.04.2025.

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For Petitioner : Mr.P.Arumugam,
For Mr.S.Kannan
For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

The petitioner is before this Court challenging the impugned order dated 21.04.2025. The impugned order was preceded by a notice in DRC-01 dated 13.01.2025. The petitioner, however, failed to submit a proper reply and therefore suffered the impugned order at the hands of the respondent.

2. The petitioner has filed this writ petition within the stipulated period for filing an appeal and has approached this Court instead of filing an appeal before the Appellate Commissioner under Section 107 of the respective GST Enactment.

3. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax within a



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period of 30 days from the date of receipt of a copy of this order. Any amount

recovered earlier from the petitioner, as is claimed, over and above the said 25%, of the disputed tax shall be set off for the purpose of pre-deposit of aforesaid 25% of amount.

4. Within such time, the petitioner shall file a fresh reply. The attachment of the petitioner's bank account shall stand lifted, subject to the petitioner complying with the above direction.

5. The Writ petition is disposed of. No costs. Consequently, connected W.M.Ps are closed.

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Neutral Citation: Yes/No

To



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The State Tax Officer,

Roving Squad-1,

Office of the Commercial Tax Officer, Erode.

C.SARAVANAN,J.,

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