IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26553 of 2025
and
W.M.P.No.29853 of 2025

Deena Paints Limited,
Rep by its Authorised Signatory
K.Mohanamuralidharan ... Petitioner

Vs.

The Deputy State Tax Officer – I,
Ram Nagar Assessment Circle,
Coimbatore – 641 009. ... 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 of the impugned order dated 17.10.2023 issued vide Reference No.ZD331023095474J in FORM GST DRC – 07 for the tax period 2017 – 2018 bearing GSTIN.33AAACD0140M1Z4 and quash the same.

For Petitioner : Mr.T.V.Suresh Kumar

For Respondent : M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, 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 the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 17.10.2023 which was preceded by a Show Cause Notice in GST DRC – 01 dated 21.09.2023 to which the Petitioner had failed to respond and has thus suffered the impugned order dated 17.10.2023.

4. The learned counsel for the Petitioner would submit that there is duplication for the very same period, similar Show Cause Notice was earlier issued on 21.06.2023 and pursuant to reply an order came to be passed on 14.09.2023, whereby, the demand was dropped. It is further submitted that the impugned proceedings seeking to re-open the issue by issuance of the

Show Cause Notice in GST DRC – 01 dated 21.09.2023 is without merits.

5. The learned Government Advocate for the Respondent would submit that orders have been passed by different authorities. It is further submitted that first mentioned order was passed by the State Tax Officer, whereas, the impugned order has been passed by the Deputy State Tax Officer – I.

6. It is further submitted that there are only few matters which are overlapping the orders passed on 14.09.2023. It is therefore submitted that in case the Petitioner gives a proper reply, therefore orders will be passed.

7. Recording the above submissions, this Writ Petition is disposed of by quashing the impugned order dated 17.10.2023 by way of remand.

8. The Respondent shall pass a fresh order subject to the Petitioner filing a proper reply to the same.

9. Since the Petitioner has approached this Court long after the impugned order came to be passed on 17.10.2023, therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.10.2023 as an addendum to the Show Cause Notice dated 21.09.2023.

11. In case the Petitioner complies with the above stipulations, the Respondent 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.

12. 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.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

29.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer – I,
Ram Nagar Assessment Circle,
Coimbatore – 641 009.

C.SARAVANAN, J.
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