IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31522 of 2025
and
W.M.P.Nos.35297 and 35298 of 2025

Tvl.Satyam Metals
Represented by its Proprietor
Raju Ram. ... Petitioner

Vs.

The State Tax Officer / Commercial Tax Officer,
Office of the State Tax Officer,
Pattaravakkam Assessment Circle,
The Integrated Building for Commercial Taxes,
& Registration Department (South Tower),
Room No.415, 4th Floor,
Nandanam, Chennai – 600 035. ... 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 passed in GSTIN:33BEBPR3799K1ZY/2017-18 dated 04.02.2025 on the file of the Respondent herein along with the consequential DRC – 07 order under Section 74, Ref.No.ZD330225041621X dated 05.02.2025 on the file of the Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner	:	Mr.J.Poojesh
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

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

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.02.2025 passed for the tax period 2017 – 2018 which was preceded by a Show Cause Notice in GST DRC – 01 dated 27.09.2023. However, the Petitioner has failed to file a proper reply to the Show Cause Notice dated 27.09.2023.

3. The learned counsel for the Petitioner submits that although the Petitioner had filed reply, the reply was a skeletal reply. Therefore, the impugned order has been passed. He further submits that the Petitioner may be given one opportunity to explain the case afresh.

4. That apart, the learned counsel for the Petitioner further submits that a sum of Rs.2,02,272/- has been recovered from the tax liability of Rs.2,64,028/- and the balance being the amount imposed towards interest and penalty of 100%.

5. Considering the fact that more than 75% of the disputed tax has been recovered from the Petitioner and considering the fact that the Writ Petition has been filed only on 29.07.2025.

6. Be that as it may, following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the

Respondent to pass a fresh order on merits subject to the Petitioner file a proper reply / written submissions with supporting documents to substantiate the case within a period of thirty days from the date of receipt of a copy of this order.

7. 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.

8. 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.

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

due notice to the Petitioner.

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

06.11.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer / Commercial Tax Officer,
Office of the State Tax Officer,
Pattaravakkam Assessment Circle,
The Integrated Building for Commercial Taxes,
& Registration Department (South Tower),
Room No.415, 4th Floor,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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