IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.09.2025

Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.31673 of 2025
and W.M.P.Nos.35473 & 35474 of 2025

M/s.R.P.Builders,
Rep. by the legal heir Mrs.Rajakumari,
W/o. Late R.Rajagopalan Rajaprabhu,
No.187/1, Savadi Street,
Mambattu, Polur Taluk – 606 803,
Thiruvannamalai District.

...Petitioner

Versus

The State Tax Officer,
Polur Assessment Circle,
Thiruvannamalai District,
Pincode – 606 803.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the assessment proceedings in GSTIN: 33AOZPR1952D1ZM/2021-2022 dated 12.06.2025 for the year 2021-22 and to quash the impugned order passed therein and direct the respondent to pass fresh orders as per the guidelines issued by the Finance Department Government of India Circular No.193/05/2023-GST dated 17.07.2023 after providing an opportunity of personal hearing to the petitioner in this case.

For Petitioner	:	Mr.C.Baktha Siromoni
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the respondent.

2. The relief sought in this writ petition is to quash the Assessment Proceedings dated 12.06.2025 for the year 2021-22 and to direct the respondent to pass fresh orders as per the guidelines issued by the Finance Department Government of India Circular No.193/05/2023-GST dated 17.07.2023, after providing an opportunity of personal hearing to the petitioner.

3. The learned counsel for the petitioner submitted that on scrutinization of the returns filed by the petitioner for the year 2021-22, it was found that there is a mismatch between GSTR-3B and GSTR-7. Hence, the respondent issued a Intimation Letter in Form GST DRC-01A dated

03.02.2024 and a Show Cause Notice in Form GST DRC-01 dated 24.05.2024, followed by three Reminder Notices dated 12.09.2024, 20.09.2024 & 17.12.2024. However, the petitioner neither replied to the Show Cause Notice nor appeared for personal hearings. Hence, the respondent has passed the Assessment Order in Form GST DRC-07 dated 12.06.2025, confirming the demands proposed in the Show Cause Notice and directing the petitioner to pay the demand of Rs.14,47,704/- comprising tax, interest and penalty.

3.1. It is also submitted by the learned counsel for the petitioner that the proprietor of petitioner firm viz., Mr.R.Rajagopalan Rajaprabhu had died on 24.05.2021 due to COVID-19 Pandemic and after his demise, the petitioner firm is representing by Mrs.Rajakumari W/o. Late R.Rajagopalan Rajaprabhu as the legal heir of deceased Rajagopalan Rajaprabhu. While so, the respondent has passed the impugned order against the deceased Rajagopalan Rajaprabhu. It is also submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, the petitioner would be able to explain the alleged discrepancies.

3.2. The learned counsel for the petitioner has placed reliance on the order passed by this Court in the case of ***M/s.Sree Manoj International Vs. The Deputy State Tax Officer, Tiruppur in W.P.No.10977 of 2024 dated 25.04.2024,*** to submit that in similar circumstances, this Court has remanded the matter back to the respondent, subject to the payment of 10% of the disputed tax by the petitioner therein.

3.3. The learned counsel for the petitioner further submitted that the petitioner is ready and willing to pay 10% of the disputed tax amount and that one final opportunity may be granted to the petitioner to put forth their objections to the proposal before the Adjudicating Authority, to which, the learned Additional Government Pleader appearing for the respondent does not have any serious objection.

4. By consent of learned counsel for the petitioner and learned Additional Government Pleader for the respondent, this Writ Petition stands disposed of on the following terms:

(a) The impugned Assessment Order dated 12.06.2025 passed by the respondent is quashed.

(b) The petitioner shall deposit 10% of the disputed tax as agreed by the learned counsel for the petitioner, within a period of four weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(c) If any amount has been recovered or paid out of the disputed tax, including by way of pre-deposit in Appeal, the same would be reduced/adjusted, from/towards the 10% of disputed taxes directed to be paid. The Assessing Authority shall intimate the balance amount out of 10% of disputed tax to be paid, if any, within a period of one week from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order. The petitioner shall deposit such remaining sum, within a period of three weeks from such intimation.

(d) Failure to comply with the above condition viz., payment of 10% of disputed tax within a period of four weeks from the date of uploading of web copy of this order shall result in restoration of the impugned order of assessment.

(e) If there is any recovery by way of attachment of Bank Account or Garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition that the petitioner shall pay 10% of the disputed tax, within a period of four weeks from the date of uploading of web copy of this order.

(f) On complying with the above condition, the impugned order of assessment shall be treated as Show Cause Notice and the petitioner shall submit their objections along with supporting documents/material, within a period of four weeks from the date of compliance of the conditions relating to deposit in Clauses (b) and (c). If any such objections are filed, the respondent shall consider the same and pass orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

(g) It is made clear that if the above conditions viz., payment of 10% of disputed tax is not complied or objections are not filed within the stipulated time as stated above, the impugned order of assessment shall stand restored.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

10.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

The State Tax Officer,
Polur Assessment Circle,
Thiruvannamalai District,
Pincode – 606 803.

MOHAMMED SHAFFIQ, J.

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W.P.No.31673 of 2025

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