IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.33908 of 2025
and
W.M.P.Nos.38043 and 38044 of 2025

M/s.Thirumalai Hardwares,
Represented by its Proprietor,
M.Jayaprakash. ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Krishnagiri – II Assessment Circle,
Krishnagiri – 635 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the connected records pertaining to the impugned proceedings of the Respondent herein made in Reference No.GSTIN:33ALHPJ6648K1ZS/2017-18 dated 21.01.2025 and quash the same.

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

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 Government Advocate for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.01.2025 for the tax period 2017 – 2018 which was preceded by a Show Cause Notice in GST DRC – 01 dated 25.09.2023.

3. The learned counsel for the Petitioner would submit that the Petitioner had filed a reply. However, the reply was inadequate, as a result of which, the impugned order has been passed.

4. The learned counsel for the Petitioner further submits that invocation period of limitation was also unjustified. It is noticed that the impugned order dated 21.01.2025. However, the Writ Petition was filed only on 12.08.2025.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and

considering the amount involved in the impugned order, this Court is inclined to set aside the case on reasonable terms. Even though there is a considerable delay in approaching this Court against the impugned order.

6. 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 25% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 21.01.2025 as an addendum to the Show Cause Notice dated 25.09.2023.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

12. 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 Assistant Commissioner (ST)(FAC),
Krishnagiri – II Assessment Circle,
Krishnagiri – 635 001.

C.SARAVANAN, J.

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