IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36660 of 2025
AND
WMP NO. 40996 OF 2025,WMP NO. 40993 OF 2025

1. Tvl Westa Crop India Pvt Ltd Rep by
its Director C Kumar
HIG 143, TNHB Phase 7, Brindhavan
Nagar, Hosur

Petitioner(s)

Vs

1. Thc Assistant Commissioner ST FAC
Hosur North Ii Circle, Hosur

Respondent(s)

WMP No. 40996 of 2025

1. Tvl Westa Crop India Pvt Ltd Rep by
its Director C Kumar
HIG 143, TNHB Phase 7, Brindhavan
Nagar, Hosur

Petitioner(s)

Vs

1. Thc Assistant Commissioner ST FAC
Hosur North Ii Circle, Hosur

Respondent(s)

WMP No. 40993 of 2025

1. Tvl Westa Crop India Pvt Ltd Rep by
its Director C Kumar
HIG 143, TNHB Phase 7, Brindhavan
Nagar, Hosur

Petitioner(s)

Vs

1. Thc Assistant Commissioner ST FAC
Hosur North Ii Circle, Hosur

Respondent(s)

WP No. 36660 of 2025

PRAYER

calling for Respondents Order Respondent initial Order dated 07.08.2024 with AUDIT/33aaccw3252H1ZJ/2019-20 and quash the same and pass

WMP No. 40996 of 2025

PRAYER

to grant interim stay of the Respondent Order Respondent initial Order dated 06.08.2024 with Ref. No. AUDIT/33AACCW3252H1ZJ/2019-20 pending disposal of the above Writ petition and pass

WMP No. 40993 of 2025

PRAYER

to dispense with production of the Respondent initial Order dated 07.08.2024 with audit/33AACCW3252hIzJ/2019-20 And pass.

WP No. 36660 of 2025

For Petitioner(s): Adithya Reddy
Rajendiran A.
Jyoshna C
Dhanesh B

For Respondent: Mrs. P. Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 07.08.2024 pursuant to a Show Cause Notice in GST DRC-01 dated 31.05.2024 for the Tax Period between April 2019 and March 2020.

4. The Petitioner had sent a representation to the respondent wherein the petitioner has stated that the petitioner is unable to login and upload any reply.

Under these circumstances, the impugned order has been passed on 07.08.2024, wherein the respondent has examined the issue and passed a detailed order.

5. Under these circumstances, the petitioner has filed an application for rectification of the aforesaid order dated 07.08.2024 on 28.08.2024. It has now been rejected vide order dated 12.03.2025, on the ground that the petitioner has already filed a statutory appeal as against the aforesaid order dated 07.08.2024.

6. Prima facie there has been violation of principles of natural justice as the petitioner's reply could not be uploaded due to the technical difficulties faced by the petitioner.

7. The learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008) 3 SCC 70 and in Commissioner of Customs and Central Excise Vs.**

Hongo India Private Limited and another, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.**

8. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court under similar circumstances, the Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 07.08.2024 and remitting the case back to the Respondent to pass a fresh order *de novo* 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.

10. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 07.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

12. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax which has been confirmed in the impugned Assessment Order.

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

14. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

15. Fresh assessment in the *de novo* proceedings shall be made without getting influenced by any of the observations, which preceded the Show Cause Notice in GST DRC-01 dated 31.05.2024.

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

26-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

ab

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To

1.Thc Assistant Commissioner ST FAC
Hosur North Ii Circle, Hosur

WMP No. 40996 of 2025

To

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C.SARAVANAN J.

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