



W.P.No.34032 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34032 of 2025

and

W.M.P.No.38196 & 38198 of 2025

Tvl.Royal Medicals,
Represented by its Managing Partner,
Mr.Nallaiyan Chandraskearan,
No.146, Kumar Complex,
West Car Street,
Tiruchengode,
Namakkal District - 637 211.

... Petitioner

Vs.

The Deputy State Tax Officer - 2,
Office of the Commercial Tax Officer,
Tiruchengode (Town) Assessment Circle,
100/13, SSD Road,
Sengundhar Trust Building,
Tiruchengode - 637 211.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari, to call for the records relating to the impugned proceedings of the respondent in



W.P.No.34032 of 2025

GSTIN:33AADFR5820L1Z6/2021-22 dated 16.05.2024, the connected order passed under Section 74 of CGST Act dated 16.05.2024, the summary of the order in Form GST DRC-07 dated 16.05.2024 issued in Reference No.ZD330524118792G and quash the same as being contrary to the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also in violation of the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 16.05.2024 passed by the respondent, wherein the demand has been confirmed for the tax period 2021-2022. The impugned order has been preceded by the show cause notice in DRC-01, dated 11.10.2022. The petitioner had merely taken time for filing a reply. Despite reminders, the petitioner failed to respond the same and thus suffered the impugned order dated 16.05.2024.



W.P.No.34032 of 2025

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2. The impugned order has been passed without the petitioner filing a reply to the notice in DRC-01 dated 11.10.2022. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing disputed tax amount. I do not find any reason to take a different view in this case.

3. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh orders on terms subject to the petitioner depositing 50% 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.

4. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.10.2022 together with requisite documents to substantiate the case by treating the impugned order dated 16.05.2024 as addendum to the Show Cause Notice dated 11.10.2022.



W.P.No.34032 of 2025

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8. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

30.10.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

vji

To
The Deputy State Tax Officer - 2,
Office of the Commercial Tax Officer,
Tiruchengode (Town) Assessment Circle,
100/13, SSD Road,
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W.P.No.34032 of 2025

C.SARAVANAN, J.

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