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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34637 of 2025
and
W.M.P.Nos.38833 and 38836 of 2025

Tvl.Plasmold Technology,
Represented by its Partner
Mr.M.Murugesan ... Petitioner

Vs.

The Commercial Tax Officer,
Kundrathur Assessment Circle,
Kanchipuram, Tamil Nadu. ... 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 pertaining to the impugned order of Demand vide DRC-07 bearing reference No. ZD330225176970C dated 18.02.2025 passed by the respondent for the Financial Year 2020-2021 and quash the same is illegal, invalid without jurisdiction and violated the principles of natural justice.

For Petitioner : Mr.J.Arun Kumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

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ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 18.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period April 2020 to March 2021 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Assessment Order dated 18.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

3. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

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4. Considering the same, the impugned Assessment Order dated 18.02.2025 is quashed and 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.

5. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 18.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

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

7. 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.

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Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order dated 18.02.2025.

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

16.09.2025

Neutral Citation : Yes / No

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To

The Commercial Tax Officer,
Kundrathur Assessment Circle,
Kanchipuram, Tamil Nadu.

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C.SARAVANAN, J.

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