IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34293 of 2025
and
W.M.P.Nos.38450 and 38451 of 2025

Tvl.Panruti Cashew Private Limited,
Represented by its Director
Vishwa Sakthivel ... Petitioner

Vs.

The Assistant Commissioner (ST),
Kelambakkam Assessment Circle,
Room No.46, First Floor,
Greenways Road, R A Puram,
Mylapore Taluk Office Building,
Chennai – 600 028. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order on the file of the respondent vide DRC-07 Ref.No.ZD330824231900L dated 27.08.2024 for the Assessment Year 2019-2020 and quash the same as illegal and devoid of merits and consequently direct the respondent to remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 27.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 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 27.08.2024. 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.

4. Considering the same, the impugned Assessment Order dated

27.08.2024 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 20.05.2024 by treating the impugned Assessment Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024 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. 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.

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 Assistant Commissioner (ST),
Kelambakkam Assessment Circle,
Room No.46, First Floor,
Greenways Road, R A Puram,
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Chennai – 600 028.

C.SARAVANAN, J.

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