IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34472 of 2025
and
W.M.P.Nos.38632 and 38634 of 2025

C 2526 Pernambut Primary Agricultural Co-Op
Credit Society Limited,
Bangalamedu, Pernambut,
Vellore, Tamil Nadu, 635 810. ... Petitioner

Vs.

The Deputy State Tax Officer-I,
Gudiyatham (West) Assessment Circle,
Integrated Commercial Taxes Building,
First Floor, RS Road, Parasuramanpatti Village,
Gudiyatham – 635 803. ... 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 relating to the Impugned Order in GSTIN: 33AADAC7775N1Z9 (FY 2020-2021) dated 26.02.2025 and its consequential Demand Order dated 26.02.2025 having Reference No.ZD3302252664886 issued by the Respondent and quash the same.

For Petitioner : Mr.S.Sanskar Samdaria

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirta Poonkodi Dinakaran, 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 the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order and its consequential Demand Order both dated 26.02.2025 which were preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 and the Petitioner was called upon to appear for personal hearing on 04.12.2024 at 11.10 a.m. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Assessment Order and the consequential Demand Order both dated 26.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to the rescue of the 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.

5. Considering the same, the impugned Assessment Order and its consequential Demand Order both dated 26.02.2025 are 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.

6. Synchronously, the Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order and its consequential Demand Order both dated 26.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. 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.

8. 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 and its consequential Demand Order.

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

16.09.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-I,
Gudiyatham (West) Assessment Circle,
Integrated Commercial Taxes Building,
First Floor, RS Road, Parasuramanpatti Village,
Gudiyatham – 635 803.

C.SARAVANAN, J.

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