



W.P.No.34562 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34562 of 2025

and

W.M.P.Nos.38725 and 38727 of 2025

Duraisamy Avinashiappan,
Managing Partner,
Sri Velan Departmental Stores

... Petitioner

Vs.

State Tax Officer (ST),
Karumathampatti Circle,
Coimbatore.

... 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 in proceedings in Reference No: ZD330225142370Y dated 14.02.2025 with the proceedings attached thereto bearing GSTIN: 33AEAFS6968M1ZF/2020-21 dated 14.02.2025 passed by the Respondent and quash the same.

For Petitioner : Ms.V.Geetha Rani

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER



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

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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 14.02.2025 pursuant to a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period between April 2020 and March 2021.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 14.02.2025 and to rectify the same under Section 161 of the respective GST enactments.

5. A reading of the impugned Assessment Order dated 14.02.2025 indicates that the Petitioner has not participated in the assessment proceedings



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by filing a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024

and therefore, the demand has been confirmed against the Petitioner.

6. The Petitioner was also issued with Reminders on 30.12.2024, 07.01.2025 and 21.01.2025, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 25.11.2024.

8. The learned Government Advocate for the Respondent 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**



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Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

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9. 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.

10. 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.

11. 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 in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 14.02.2025 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.



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12. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 14.02.2025 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.

13. 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.

14. 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.

15. Needless to state, before passing any such order, the Respondent shall



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give due notice to the Petitioner.

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

17. 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 25.11.2024.

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

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Neutral Citation : Yes / No

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To:

State Tax Officer (ST),
Karumathampatti Circle,
Coimbatore.



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C.SARAVANAN, J.

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