IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34633 of 2025
and
W.M.P.Nos.38828 and 38831 of 2025

Tvl.Swetha Industries,
Represented by its Proprietor Mr.Perumal ... Petitioner

Vs.

The Deputy State Tax Officer,
Hosur North-II Circle,
Hosur – 635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the respondent's order dated 02.03.2024 with Ref.No.ZD3303240105331 and quash the same.

For Petitioner	:	Ms.Vaani Sreekant Iyer for Mr.Adithya Reddy
For Respondent	:	Mrs.P.Selvi 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 02.03.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.09.2023 for the Tax Period April 2018 – March 2019 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 02.03.2024. 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 02.03.2024 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 23.09.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 02.03.2024 as an addendum to the Show Cause Notice dated 23.09.2023 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 Deputy State Tax Officer,
Hosur North-II Circle,
Hosur – 635 109.

C.SARAVANAN, J.

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