IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34630 of 2025
and
W.M.P.Nos.38820 and 38822 of 2025

Tvl.Sri Saraswathi Tiles Home,
Rep by its Proprietor B.Lalitha
No.13B, Near Deepam Hospital,
Salem Cuddalore Main Road,
Valappady Post, Salem – 636 115. ... Petitioner

Vs.

The State Tax Officer,
Ayyothyapattinam Circle,
Salem, Salem – 636 007. ... 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 01.04.2025 with Ref.No.ZD3304250021054 and quash the same.

For Petitioner : Ms.Vani Sreekant Iyer
for Mr.Adithya Reddy

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 01.04.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 06.01.2025 for the Tax Period April 2021 – March 2022. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 01.04.2025. 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.

4. Considering the same, the impugned Assessment Order dated 01.04.2025 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 06.01.2025 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 01.04.2025 as an addendum to the Show Cause Notice dated 06.01.2025 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 dated 01.04.2025.

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

jas

To

The State Tax Officer,
Ayyothyapattinam Circle,
Salem, Salem – 636 007.

C.SARAVANAN, J.

jas

W.P.No.34630 of 2025
and
W.M.P.Nos.38820 and 38822 of 2025

16.09.2025