



WEB COPY

WP No. 36365 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36365 of 2025

AND

WMP NO. 40634 OF 2025, WMP NO. 40633 OF 2025

1. Raja Steel REPRESENTED BY
MANAGING PARTNER
ABDUL KADAR JAILANI J 43a, KM
Complex, 3 Road, Salem, Tamil Nadu-
636 009

Petitioner(s)

Vs

1. The State Tax Officer (ST)
Also Known As Tehcommercial Tax
Officer, Arisipalayam Assessment
Circle, Room No. 418 Forth Floor,
Integrated Commercial Tax Buildign,
Pitchards Road, Chenani 600 008.

Respondent(s)

WMP No. 40634 of 2025

1. Raja Steel REPRESENTED BY
MANAGING PARTNER
43a, KM Complex, 3 Road, Salem,
Tamil Nadu-636 009



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PRAYER

calling for the records on the files of the Respondent herein in
GSTIN/33AATFR2145J1ZY/2021-22 in FORM GST DRC-07 in Order
reference No. ZD330425126419G dated 16.04.2025 and quash the same, or
pass



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PRAYER

to Stay all further proceedings including the recovery pursuant to the Order of the Respondent herein in GSTIN/33AATFR2145J1ZY/2021-22 in FORM GST DRC-07 in Order reference No. ZD330425126419G dated 16.04.2025 pending disposal of the present Writ Petition or pass

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PRAYER

to dispense with the production of the original of the impugned Order passed by the Respondent herein in GSTIN/33AATFR2145J1ZY/2021-22 in FORM GST DRC-07 in Order reference No. ZD330425126419G dated 16.04.2025 and instead permit the Petitioner to file a clean copy of the impugned Order downloaded from the common GST Portal or pass

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For Petitioner(s): Siri Chandana. K
 Vishnu Priya S
 Amirtha Leha V

For Respondent: Mr. TNC Kaushik
 Additional Government Pleader

ORDER

Mr. TNC Kaushik, learned Additional Government Pleader 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 learned Additional



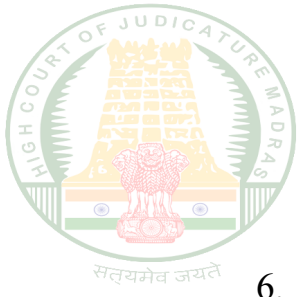
Government Pleader for the Respondent following the consistent view taken by this Court under similar circumstances.

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3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 16.04.2025 pursuant to a Show Cause Notice in GST DRC-01 dated 02.01.2025 for the Tax Period between April 2021 and March 2022.

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 16.04.2025 and to rectify the same under Section 161 of the respective GST enactments.

5. Reading of the impugned Assessment Order dated 16.04.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 02.01.2025 and therefore, the demand has been confirmed against the Petitioner.



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6. The Petitioner was also issued with Reminders on 26.02.2025, 21.03.2025 and 07.04.2025, 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 02.01.2025.

8. The learned Additional Government Pleader 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 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 they 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 Additional Government Pleader for the Respondent and having considered the consistent view taken by this Court under similar circumstances, the Court is inclined to come to a partial rescue of the Petitioner by quashing the impugned Assessment Order dated 16.04.2025 and remits 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 02.01.2025 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 16.04.2025 as an addendum to the Show Cause Notice dated 02.01.2025 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. It is



for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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15. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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 a Show Cause Notice in GST DRC-01 dated 02.01.2025.

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

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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C.SARAVANAN J.

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