IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34691of 2025
and
W.M.P.Nos.38875 & 38877 of 2025

Nagaloor Palaniyappan Kumar
Represented by its Proprietor,
N P Kumar
3/161, Nagaloor, Erulapatty,
A.Pallipatti Post, Pappireddi Taluk,
Dharmapuri, Tamil Nadu- 636 905. ... Petitioner

Vs.

The Deputy State Tax Officer (Circle),
Harur, Dharmapuri, Salem Tamil Nadu.
... 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 on the files of the respondent herein in GSTIN : 33EUKPK0475D1ZS/2018-19 in FORM GST DRC-07 in order Reference No.ZD3304210003951 dated 07.04.2021 and quash the same.

For Petitioner : M/s.Siri Chandana. K

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha 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 learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. The Petitioner appears to be a proprietor concern who has suffered an ex-parte order dated 07.04.2021 for the Tax Period between October 2018 to December 2018.

4. It is the case of the Petitioner that the impugned order has proceeded a notice in DRC-01 dated 15.02.2021 for the aforesaid period. However, the Petitioner did not participate in the proceedings, as the petitioner's daughter was died on 10.11.2024. It is submitted that the Petitioner will not concentrate in

the business and therefore the Petitioner has come to this Court after the Petitioner received recovery Notice. Unaware of the fact that the Petitioner had suffered the impugned Assessment Order.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, this Court is inclined to dispose of this Writ Petition by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. Needless to state, any amount that has been recovered during the interregnum, shall be set off against the aforesaid 25% of the disputed tax. The Petitioner shall pay the balance amount within a period of 30 days from the date of receipt of a copy of this order. Along with such deposit, the Petitioner shall also file a detailed reply to Notice in DRC-01 dated 15.02.2021 by treating the impugned order dated 07.04.2021 as an addendum to the same. 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.

6. In case the Petitioner fails to comply with any of the conditions

stipulated above, the Respondents is at liberty to proceed against the Petitioner in accordance with law.

7. 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 (Circle)
Harur, Dharmapuri, Salem Tamil Nadu.

C.SARAVANAN, J.

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