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W.P. No. 34835 of 20__



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 34835 of 2025

and

W.M.P. Nos. 39011 & 39014 of 2025

M/s. Indhu Engineering Works,
Represented by its Authorised Signatory
G. Ravi

...Petitioner

Versus

The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarpet,
Chennai – 600 123.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of the respondent in FORM GST DRC-01 dated 31.01.2024 and the consequential order in GSTIN:33AAVP11441G1ZU/2018-19 dated 22.04.2024 and quash the same as illegal, arbitrary, unjust and barred by limitation.

For Petitioner : Mr. J. Sunil Kumar

For Respondent : Mrs. P. Selvi, Government Advocate



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ORDER

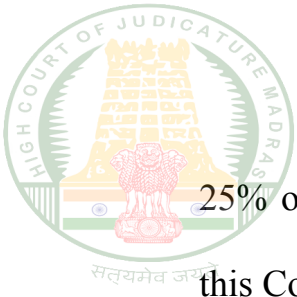
WEB COPY Heard Mr.J.Sunil Kumar, the learned counsel for the Petitioner and Mrs.P.Selvi, who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. By consent, this Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 22.04.2024 preceded by a notice in DRC-01 dated 31.01.2024 for the tax period between April 2018-March 2019.

4. Reading of the impugned order dated 22.04.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 31.01.2024 nor appeared for the personal hearing fixed.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of



25% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

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6. Considering the same, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned order dated 22.04.2024 as addendum to the Show Cause Notice dated 31.01.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.



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9. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No
Neutral Citation :Yes/No
AT

To
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C.SARAVANAN, J.

AT

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