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W.P. No. 35008 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35008 of 2025

and

W.M.P. Nos. 39152, 39159 & 39162 of 2025

M/s. Sri Sai Constructions,
Represented by its Proprietrix,
K. Hemalatha

...Petitioner

Versus

1.The Assistant Commissioner/Proper Officer,
Madipakkam Assessment Circle,
Tambaram Zone.

2.Deputy Commissioner (ST) (FAC),
Tambaram Zone, 4th Floor, PAPJM Building,
Greens Road, Chennai – 600 006.

3.The Branch Manager,
ICICI Bank Ltd.,
No.3/192, Medavakkam Main Road,
Madipakkam – 600 091.

...Respondents

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 relating to the impugned proceedings of the 1st respondent in GSTIN: 33AIRPH8691KIZJ/2019-2020 dated 24.08.2024 and the connected order under Section 73 dated 24.08.2024 and the summary of the order in form



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GST DRC-07, dated 24.08.2024 issued in Reference No.ZD330824223525H and to quash the same as being contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also in violation of the principles of natural justice.

For Petitioner : Mr. Samuel Rupesh Rajkumar

For Respondents : Mrs. P. Selvi,
Government Advocate for R1 & R2

ORDER

Heard Mr.Samuel Rupesh Rajkumar, the learned counsel for the Petitioner and Mrs.P.Selvi, the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondents 1 and 2.

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 24.08.2024 which preceded a notice in DRC-01 dated 21.05.2024 for the tax period between April 2019-March 2020.



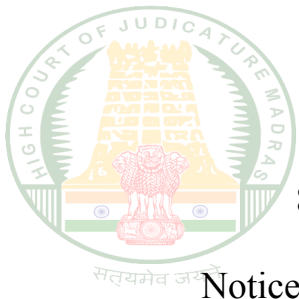
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4. Reading of the impugned order dated 24.08.2024 indicates that the Petitioner has not participated in the assessment proceedings either by filing a reply to the Show Cause Notice in DRC-01 dated 21.05.2024 nor appeared for the personal hearing fixed.

5. Learned counsel for the Petitioner would submit that a sum of Rs.57,444/- has been recovered from and out of the tax demand of Rs.19,70,247/-.

6. 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 of Rs.19,70,247 (Rs19,70,247/- - Rs.57,444/- = Rs.19,12,803/-), less any amount that has been recovered already. There are no other extenuating circumstances for this Court to take a contra view in this case.

7. 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, less any amount that has been deducted already.



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8. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 24.08.2024 as addendum to the Show Cause Notice dated 21.05.2024 within a period of 30 days from the date of receipt of copy of this order.

9. The Respondent shall thereafter 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.

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

17.09.2025

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



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C.SARAVANAN, J.

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