IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35031 of 2025
and
W.M.P. Nos. 39189 & 39190 of 2025

M/s. Sri Motors Porur,
Represented by its Partner,
R. Selvarasu ...Petitioner

Versus

The Assistant Commissioner (ST),
Ramapuram Assessment Circle,
Commercial Taxes & Registration Department,
2nd Floor, Room No.220,
Integrated Building for Commercial Taxes &
Registration Department,
(South Tower), Nandanam,
Chennai – 600 035. ...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 relating to the impugned proceedings of the Respondent in GSTIN:33ADBFS4277KIZU / 2020-21 dated 20.02.2025 and the connected order under Section 73 dated 20.02.2025 and the summary of the order in form GST DRC-07, dated 20.02.2025 in Reference No.ZD330225207877C and quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and also against the principles of natural justice.

For Petitioner : Mr. Samuel Rupesh Rajkumar

For Respondent : Mrs. Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. The Petitioner is before this Court against the impugned order dated 20.02.2025 for the tax period between April 2020 - March 2021. The impugned order has preceded a notice in DRC-01 dated 25.11.2024.

3. It is the specific case of the Petitioner that all though the Petitioner was issued with the aforesaid notice, it was communicated to the Petitioner on the web portal which went unnoticed and therefore, the Petitioner failed to reply to the aforesaid notice in DRC-01 dated 25.11.2024 and thus the Petitioner has suffered the impugned order.

4. That apart, it is submitted that out of the tax liability of Rs.13,62,354/-, the Petitioner has already paid a sum of Rs.9,32,344/- (Rs.4,66,172/- each towards CGST and SGST), leaving a balance of Rs.4,66172/-. Learned counsel for the Petitioner submits that this amount was paid on 05.03.2024, however, it has not been appropriated in the impugned order.

5. Considering the fact that these aspects have not been discussed in the impugned order, I am inclined to quash the impugned order and remit the case back to Petitioner to pay 25% of the disputed tax which remains unpaid. In case, the aforesaid sum of Rs.9,32,344/- (Rs.4,66,172/- each towards the respective GST Enactments) has already been paid, the Petitioner shall pay 25% of the balance amount in cash within a period of 30 days from the date of receipt of copy of this order.

6. In case, the amount has not been paid as has been stated by the Petitioner, the Petitioner shall pay 25% of the entire disputed tax of Rs.13,62,354/-. The Petitioner shall also file a detailed reply within a period of 30 days from the date of receipt of copy of this order.

7. Subject to petitioner complying with the above stipulation, the impugned order shall stands quashed and thereafter, the Respondent shall proceed to pass a final order on merits after affording an opportunity for personal hearing to the petitioner.

8. It is made clear that the Petitioner shall cooperate with the Respondent in the *de novo* proceedings. In case, the Petitioner fails to comply with the above stipulation, 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.

9. 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

C.SARAVANAN, J.

AT

To
The Assistant Commissioner (ST),
Ramapuram Assessment Circle,
Commercial Taxes & Registration Department,
2nd Floor, Room No.220,
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W.P. No. 35031 of 2025 and
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