IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 35080 of 2025
and
WMP.Nos. 39258, 39262 & 39263 of 2025

1.M/s.Mrudaan Medical Technologies,
Represented by its Authorised Signatory,
Mr. G.Venkateswaran,
No.3/154, Rajaji Nagar Main Road,
Madipakkam, Kancheepuram,
Chennai 600 091.

Petitioner(s)

Vs

1. The Deputy State Tax Officer
Madipakkam Assessment Circle,
Room No. 253, Integrated Commercial Taxes Buildings,
Government Farm Village,
Nandanam, Chennai 35

2.The Deputy Commissioner (ST)
(Full Additional Charge) Tambaram Zone,
Chennai 600 006.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, call for the records of the first respondent in show cause notice FORM GST DRC-01 dated 25.11.2024 and the consequential Order in GSTIN- 33AHJPP36091ZF/ 2020-2021 along with DRC-07 dated 29.01.2025 and quash the same as illegal, arbitrary, unjust and barred by limitation.

For Petitioner(s): Mr.G.Aniesh

For Respondent: Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

Heard Mr.G.Aniesh, the learned counsel for the petitioner and Mr.T.N.C.Kaushik, who takes notice at the admission stage and made submissions on behalf of the respondents.

2. 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 29.01.2025 which preceded a notice in DRC-01 dated 25.11.2024 for the tax period between April 2020-March 2021.

4. Reading of the impugned order dated 29.01.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 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.

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 25.11.2024 together with requisite documents to

substantiate the case by treating the impugned order dated 29.01.2025 as an addendum to the Show Cause Notice dated 25.11.2024 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.

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

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

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2.The Deputy Commissioner (ST)
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C.SARAVANAN J.

KKN

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