IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35035 of 2025
and
W.M.P. Nos. 39194 & 39195 of 2025

Tvl. Metari Steels,
Represented by its Proprietor
Abdul Jaleel Abdul Rahim ...Petitioner

Versus

The Assistant Commissioner (ST),
Pammal Assessment Circle,
Commercial Taxes Department,
Integrated CT & Regn. Department Builging,
South Tower, Nandanam,
Guindy Taluk, 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 of the order passed in GSTIN:33BEWPA0824HIZP/2019-20 dated 27.07.2021 on the file of the Respondent and quash the same.

For Petitioner : Mr. P.A. Arvinth Viveks

For Respondent : Mrs. P. Selvi,
Government Advocate

O R D E R

Heard Mr. P.A. Arvinth Viveks, 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 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 27.07.2021 which preceded a notice in DRC-01 dated 22.05.2024 for the tax period between November 2019-March 2020.

4. Reading of the impugned order dated 27.07.2021 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 22.05.2024 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 27.07.2021 as addendum to the Show Cause Notice dated 22.05.2024 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

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

To
The Assistant Commissioner (ST),
Pammal Assessment Circle,
Commercial Taxes Department,
Integrated CT & Regn. Department Builging,
South Tower, Nandanam,
Guindy Taluk, Chennai – 600 035.

C.SARAVANAN, J.

AT

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