IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34735 of 2025
and
W.M.P.No.38909 and 38911 of 2025

Tvl.Nithin Poultry Farm,
Represented by its Partner,
Mr.R.Karthikeyan,
4/114, Nithin Poultry Farm,
Dharapuram Road, V.Kallipalayam,
Tiruppur, Tamil Nadu 641 664. .. Petitioner

Vs.

1. The State Tax Officer,
(Also known as the Commercial Tax Officer),
Palladam 1 Assessment Circle,
Tiruppur – III, Tamil Nadu.

2. The Assistant Commissioner (ST),
Palladam – I, Assessment Circle,
Palladam.

3. The Branch Manager,
Canara Bank, SAF Branch,
10^{th} Street, 121 Second Floor May Flower Complex,
Tatabad, Coimbatore – 641 012. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for records on the files of the 1st respondent herein in GSTIN:33AAIFN1370J1ZC/2019-20 dated 01.08.2024 and consequential order passed by the 2nd respondent in FORM GST DRC-13 dated 19.08.2025 and quash the same and consequently direct the 2nd respondent to lift the attachment of the petitioner's Bank Account No.2387271000017 held by the petitioner in the 3rd respondent bank.

For Petitioner : Mr.A.N.R.Jayaprathap

For R1 and R2 : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The present writ petition is filed challenging the impugned orders dated 01.08.2024 and 19.08.2025, relating to the assessment year 2019-20.

3. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in the business of poultry farm and is registered under the Goods and Services Tax Act, 2017. During the relevant period

of 2019-20, petitioner filed its returns and paid the appropriate taxes. However, on verification of the returns the following discrepancies were *inter-alia* noticed:

i) Under declaration of output tax

ii) Excess claim of Input Tax Credit

4. Pursuant thereto, a notice in ASMT 10 was issued to the petitioner on 12.05.2023, followed by a notice in DRC01A dated 11.08.2023. Thereafter, a notice in DRC 01 was issued on 24.05.2024 followed by personal hearing notice on 04.07.2024. However, the petitioner had not responded to any of the above notices, the impugned order dated 01.08.2024 was thus passed confirming the proposal. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded under “additional notices and orders” tab on the GST Portal, thereby, petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for the petitioner that if the petitioner is provided

with an opportunity, they would be able to explain the alleged discrepancies.

5. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024,*** to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal. It is further submitted by the learned counsel for the petitioner that subsequent to the order of assessment, petitioner had remitted a sum of Rs.19,35,252/- out of the total disputed taxes and his only request is that the same may be adjusted towards payment of 25% of the disputed tax. Agreed to the learned Government Advocate appearing for the respondents 1 and 2.

6. It is submitted by the learned counsel for the petitioner that

pursuant to the impugned order of assessment, recovery proceedings were initiated and bank accounts have been attached and requests that the same may be lifted on payment of 25% of disputed taxes, to which the learned Government Advocate appearing for the respondents 1 and 2 does not have any serious objection.

7. By consent of both parties, the writ petition stands disposed of on the following terms:

a) The impugned orders dated 01.08.2024 and 19.08.2025 are set aside.

b) The petitioner shall deposit 25% of the disputed taxes as agreed to by both the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.

c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.

d) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration of the impugned order.

e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

f) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., payment of 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.

8. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

11.09.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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To:

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   (Also known as the Commercial Tax Officer),
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2. The Assistant Commissioner (ST),
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MOHAMMED SHAFFIQ, J.

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