IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35452 of 2025
and
W.M.P.Nos.39676 and 39679 of 2025

M/s.EBER INFRASTRUCTURES PVT LTD
(33AACCE2412P1ZS),
Rep by its Director Abraham Thomas,
29/1A, Sri Sakthi Colony,
R K Puram, Bharathi Nagar,
Ganapathy, Coimbatore – 641 006. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Ganapathy Assessment Circle,
Coimbatore III, CT Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order on the file of Respondent vide GSTIN: 33AACCE2412P1ZS/2020-21 IIT dated 22.02.2025 and quash the same.

For Petitioner : Mr.I.Madhusuthanan

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

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 22.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 for the Tax Period 2020 – 2021. The Petitioner had sought for time to file a Reply vide Letter dated 27.01.2025 to the Show Cause Notice dated 24.11.2024. However, failed to file the same.

4. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had also not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 22.02.2025. The limitation for

filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

5. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

6. Considering the same, the impugned Assessment Order dated 22.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulated conditions,

the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the Petitioner.

9. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Ganapathy Assessment Circle,
Coimbatore III, CT Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

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