IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35329 of 2025
and
W.M.P.Nos.39542 and 39543 of 2025

M/s.K.D.S.Garments,
Represented by its Proprietor
Mr.Duraisamy Baby ... Petitioner

Vs.

The State Tax Officer,
Tiruppur (Rural)-1 Circle,
Tiruppur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the Respondent in GSTIN:33YUPB0612E1ZX/2020-21 dated 26.02.2025 and the connected order under Section 73 dated 26.02.2025 and the summary of the order in Form GST DRC-07 bearing Reference No.ZD3302252695568 dated 26.02.2025 and quash the same as being contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also in violation of principles of natural justice.

For Petitioner : Mr.Samuel Rupers Rajkumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 25.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 25.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. 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.

5. Considering the same, the impugned Assessment Order dated 25.02.2025 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.

6. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. 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.

8. 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 dated 25.02.2025.

9. 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 State Tax Officer,
Tiruppur (Rural)-1 Circle,
Tiruppur.

C.SARAVANAN, J.
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and
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