IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35406 of 2025
and
W.M.P. Nos. 39633 & 39635 of 2025

Tvl. Popular Plastics,
Represented by its Proprietor,
Thangavelu Vijaykumar ...Petitioner

Versus

The Assistant Commissioner,
Office of the Assistant Commissioner (ST),
Kothawalchavadi Assessment Circle,
Chennai (North) Division,
Integrated Commercial Taxes Building,
Room No.312, 3rd Floor, Chennai – 600 003
Tamil Nadu. ...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 relating to passing of the impugned order bearing GSTIN/ 33AAEPV2244D2Z0/2020-21 dated 26.12.2024 along with summary of DRC 07 bearing reference No. ZD331224234775G dated 26.12.2024 passed by the respondent and quash the same.

For Petitioner : Mr. G. Natarajan

For Respondent : Mrs. K. Vasanthamala,
Government Advocate

ORDER

Heard Mr.G.Natarajan, the learned counsel for the Petitioner and Mrs.K.Vasanthamala, 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 26.12.2024 which preceded a notice in DRC-01 dated 24.10.2024 for the tax period between April 2020 – March 2021.

4. Reading of the impugned order dated 26.12.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 24.10.2024 nor appeared for the personal hearing fixed.

5. Learned counsel for the Petitioner submits that the Petitioner has deposited 25% of the disputed tax.

6. 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, if the said 25% has not been recovered already. There are no other extenuating circumstances for this Court to take a contra view in this case.

7. 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, if not made already.

8. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 24.10.2024 together with requisite documents to substantiate the case by treating the impugned order dated 26.12.2024 as addendum to the Show Cause Notice dated 24.10.2024 within a period of 30 days from the date of receipt of copy of this order.

9. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions, if not already recovered the 25% of the disputed tax. 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.

10. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19.09.2025

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

To
The Assistant Commissioner,
Office of the Assistant Commissioner (ST),
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C.SARAVANAN, J.

AT

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