IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35188 of 2025
and
W.M.P. Nos. 39383 & 39384 of 2025

Tvl. Limra Auto Spares,
78/132 – C14, Main Road,
Madathukulam,
Tirupur – 642 113. ...Petitioner

Versus

The Deputy State Tax Officer I,
Office of the Deputy Commercial Tax Officer,
Udumalpet (South) Assessment Circle,
Udumalpet. ...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 respondent in the impugned order in GSTIN:33AXYPA0282D1ZP/2020-2021 dated 08.02.2025 along with consequential order bearing a Ref No.ZD330225081580N dated 08.02.2025 for the period 2020-2021, and quash the same as it is being contrary to the provision of CGST Act, 2017 and pass orders.

For Petitioner : Mr.K.Vignesh Kumar
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

O R D E R

Heard Mr.K.Vignesh Kumar, the learned counsel for the petitioner and Mr.V.Prashanth Kiran, 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 08.02.2025 which preceded a notice in DRC-01 dated 25.11.2024 for the tax period between April 2020-March 2021.

4. Reading of the impugned order dated 08.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 08.02.2025 as addendum to the Show Cause Notice dated 25.11.2024 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
dh

To
The Deputy State Tax Officer I,
Office of the Deputy Commercial Tax Officer,
Udumalpet (South) Assessment Circle,
Udumalpet.

C.SARAVANAN, J.

dh

W.P. No. 35188 of 2025
and
W.M.P. Nos. 39383 & 39384 of 2025

17.09.2025