IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35261 of 2025 and
W.M.P.Nos.39469 & 39471of 2025

Perumal Shanmugam,
[Trade Name: UNITECH WINDOWS]
Represented by its Proprietor,
7, Nagalkeni, Thiruneermalai Road, Chrompet,
Chennai, Tamil Nadu 600 044. ... Petitioner

Vs.

1.The Assistant Commissioner,
Pammal: Tambaram,
Chengalpattu: Tamil Nadu

2.The Deputy Commissioner ST FAC
Tambaram Zone,
No.26, Abirami Complex,
Kanchipuram High Road,
Chengalpattu- 603 101. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of order of Assessment in DRC-07 bearing Reference No:ZD3302251500019 in GSTIN/ID: 33CUFPS8680H1Z4 / APR 2020- MAR 2021 dated 15.02.2025 passed by the 1st respondent and to quash the same and to direct the 1st respondent to pass fresh orders of assessment after granting the petitioner with an opportunity of personal hearing and to further direct the 2nd respondent to forthwith lift the Attachment Notice in GSTIN: 33CUFPS8680H1Z4/2020-21 dated 20.08.2025 issued by the 2nd respondent on the petitioner's dealers.

For Petitioner	:	Mr.R.Ganesh Kanna
For Respondents	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The Petitioner is before this Court against the impugned Assessment order dated 15.02.2025 for the tax period April 2020 to March 2021. By the impugned order, the demand has been confirmed for the aforesaid tax period based on the proposals contained in Notice in DRC 01 dated 26.11.2024. Although the Petitioner had sought for time vide reply dated 24.12.2024, the Petitioner had not filed a reply and thereafter the Petitioner was also issued with reminders to which the Petitioner failed to respond and therefore the Petitioner

has suffered the impugned Assessment Order dated 15.02.2025. Hence, the Petitioner is before this Court for quashing the impugned order dated 15.02.2025 passed under Section 73 of the respective GST enactments.

4. The learned Government Advocate for the Respondents would submit that the Petitioner has been negligent in not responding to the Notice and has thus suffered the impugned order dated 15.02.2025 and therefore the impugned order is liable to be dismissed.

5. Having considered the submissions made by the learned counsel for the Petitioner and the leaned Government Advocate for the Respondents and having considered the consistent view taken by the petitioner under similar circumstances, this Court is inclined to come to the rescue of the Petitioner by quashing the Assessment order dated 15.02.2025 and remitting the case back to the Respondents to pass a fresh order de novo subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

6. The petitioner shall also file a reply to the Notice in DRC 01 dated

26.11.2024. Subject to the Petitioner complying with the above stipulation, the impugned order dated 15.02.2025 shall stands quashed.

7. In case the petitioner fails to comply with the same, the Respondents are at liberty to proceed against the petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today. Since the impugned order dated 15.02.2025 is being quashed on terms the garnishees order passed shall stands vacated. However, liberty is given to the Respondents to proceed in the manner known to law in case the petitioner has suffered an adverse order in the *de novo* proceedings.

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

16.09.2025

Neutral Citation : Yes / No

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To

1.The Assistant Commissioner,

Pammal: Tambaram,
Chengalpattu: Tamil Nadu

2.The Deputy Commissioner ST FAC
Tambaram Zone,
No.26, Abirami Complex,
Kanchipuram High Road,
Chengalpattu- 603 101.

C.SARAVANAN, J.

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