



WEB COPY

W.P. No. 35457 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35457 of 2025

and

W.M.P. Nos. 39681 & 39684 of 2025

Tvl. G.L.S. Hardwares,
No.40/C, near Gandhi Statue,
Dharmaraja Kovil Road,
Krishnagiri – 635 001.

...Petitioner

Versus

The Deputy State Tax Officer-2,
Krishnagiri – I Circle,
Hosur, 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 the impugned order in GSTIN: 33BBJPG8849J1Z8 (FY 2020-21) dated 17.02.2025 and its consequential Demand Order dated 17.02.2025 having Reference No. ZD330225165278D issued by the respondent and quash the same.

For Petitioner : Mr. Sanskar Samdaria

For Respondent : Mrs. Amirtha Poonkodi Dinakaran,
Government Advocate



W.P. No. 35457 of 20__

ORDER

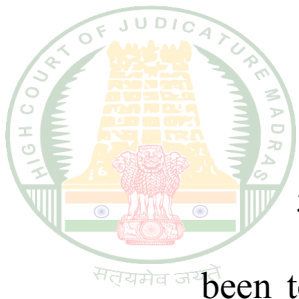
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Heard Mr.Sanskar Samdaria, the learned counsel for the Petitioner and Mrs.Amirtha Poonkodi Dinakaran, the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondent.

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 17.02.2025 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 17.02.2025 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.



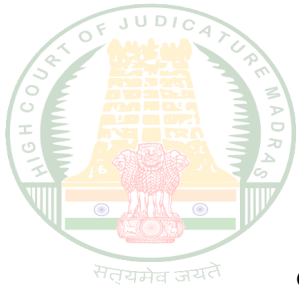
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5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 25% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view 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 17.02.2025 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.



W.P. No. 35457 of 20__

WEB COPY

9. 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 Deputy State Tax Officer-2,
Krishnagiri – I Circle,
Hosur, Tamil Nadu.



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C.SARAVANAN, J.

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