IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36192 of 2025
and
W.M.P.Nos.40442 and 40443 of 2025

TVL. HS Steel Corporation,
Having its registered office at No.13,
Jeeyar Narayanapalayam Street, Orikkai,
Kancheepuram, Tamil Nadu, 631 502,
GSTIN: 33ARLPN6950C2ZR.
Rep. By its proprietrix Ms.Buhari Nilofar. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Kancheepuram (Rural) Assessment Circle,
C.T.Building, First Floor, Collectorate Campus,
Kancheepuram-631 501 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records pertaining to the impugned order in Form GST DRC 07 Ref.No.ZD331224284505H dated 31.12.2024, issued by the respondent for the tax period April 2020 to March 2021 and quash the same.

For Petitioner : Mr.C.Bosco

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 31.12.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 11.07.2023 for the Tax Period April 2020 – March 2021. 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 31.12.2024. 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 31.12.2024 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 11.07.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 31.12.2024 as an addendum to the Show Cause Notice dated 11.07.2023 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 to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

25.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST) (FAC),
Kancheepuram (Rural) Assessment Circle,
C.T.Building, First Floor, Collectorate Campus,
Kancheepuram-631 501

C.SARAVANAN, J.

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