IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36147 of 2025
and
W.M.P.Nos.40397 and 40398 of 2025

Ammaiyappar Cotton Mill (P) Ltd,
Represented by Director M.Kamachi Devi,
252, Marriamman Koil Street,
Peelamedu Pudur,
Mullai Nagar,
Coimbatore – 641 004. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Officer of the Assistant Commissioner,
Peelamedu (South) Circle,
Coimbatore – 18. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of respondent in Impugned Order vide GSTIN:33AADCA6326R1ZE/2017-18 dated 23.12.2023 along with consequential order in Form GST DRC-07 bearing a Ref No:ZD331223249401W dated 28.12.2023 for the tax period July 2017 to March 2018 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 23.12.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 19.12.2023 for the Tax Period July 2017 to March 2018 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Assessment Order dated 23.12.2023. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

3. 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 50% of the disputed tax. I

do not find any reason to take a different stand in this case.

4. Considering the same, the impugned Assessment Order dated 23.12.2023 and impugned order dated 28.12.2023 are quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.

5. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 19.12.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 23.12.2023 as an addendum to the Show Cause Notice dated 19.12.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. 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.

7. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax through recovery proceedings that has been initiated against the the petitioner vide order dated 28.12.2023.

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

19.09.2025

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Officer of the Assistant Commissioner,
Peelamedu (South) Circle,
Coimbatore – 18.

C.SARAVANAN, J.

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