IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35861 of 2025
and
W.M.P.Nos.40108 and 40109 of 2025

SALIGO CONPRO Private Limited,
Represented by its Director,
No.42/96, Paper Mills Road,
Perambur, Chennai – 600 011. ... Petitioner

Vs.

The State Tax Officer,
Office of the State Tax Officer,
Perambur Assessment Circle,
CT-Annex Building, 2nd Floor,
No.1, Greams Road,
Chennai – 600 006. ... Respondent

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 relating to the impugned order in Form DRC-07 vide ZD330225245757A dated 24.02.2025 passed by the respondent against the petitioner in GSTIN:33AAYCS9137M1ZE and quash the same as illegal and unsustainable and to direct the respondent to remand Form GST DRC-07 vide ZD330225245757A for opportunity of personal hearing.

For Petitioner : Mr.Aryan Suresh
for M/s.ASK Law Firm

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024. 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 24.02.2025. 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 15% of the disputed tax. I do not find any reason to take a different stand in this case.

4. Considering the fact an amount of Rs.81,306/- has already been paid by the Petitioner on 30.08.2025, the same shall be adjusted towards the 15% of the disputed tax amount to be paid by the Petitioner. Subject to the Petitioner complying with the same, the attachment of the Bank Account of the Petitioner shall be lifted.

5. Considering the same, the impugned Assessment Order dated 24.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 15% 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 25.11.2024 by treating the impugned Assessment Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 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 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 that has been confirmed in the impugned Assessment Order.

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

18.09.2025

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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To
The State Tax Officer,
Office of the State Tax Officer,
Perambur Assessment Circle,
CT-Annex Building, 2nd Floor,
No.1, Greams Road,
Chennai – 600 006.

W.P.No.35861 of 2025
and
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