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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36306 of 2025
and
W.M.P.Nos.40570 and 40571 of 2025

M/s.Sri Sabarimalai Exports,
represented by its Proprietor T.Kathirvel,
No.5/M-1, Jakkappan Nagar, 5th Cross,
Krishnagiri-635 001. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Krishnagiri-I Circle,
Krishnagiri ... 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 of the respondent in his proceedings in GSTIN: 33BBIPK0331E1ZB/2017-18, quash the order dated 14.12.2023.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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ORDER

Mrs.K.Vasanthamala, 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 14.12.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 03.10.2023 for the Tax Period 2017 – 2018. 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 14.12.2023. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

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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 50% 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 14.12.2023 is 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.

6. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 03.10.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 14.12.2023 as an addendum to the Show Cause Notice dated 03.10.2023 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

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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)
Krishnagiri-I Circle,
Krishnagiri

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C.SARAVANAN, J.

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