IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35978 and 35979 of 2025
and
W.M.P.Nos.40236, 40239, 40242 and 40244 of 2025

Srinivasan Gopal ... Petitioner in both W.Ps.

Vs.

1.The Deputy Commercial Tax Officer,
Mettur Assessment Circle,
6-1-182 Sakthi Nagar,
Raman Nagar Post Salem Main Road,
Mettur Dam – 636 404. ... Respondent in W.P.No.35978 of 2025

2.The Commercial Tax Officer,
Adjudication Intelligence Salem,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem – 636 007. ... Respondent in W.P.No.35979 of 2025

Prayer in W.P.No.35978 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD330824241244L dated 27.08.2024 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 27.08.2024 in

Reference No.ZD330824241244L on the file of the Respondent relating to F.Y.2019-20 and quash the same.

Prayer in W.P.No.35979 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD330625148046H dated 16.06.2025 under Section 74 of the TNGST Act, 2017 along with a summary of the order dated 16.06.2025 in Reference No.ZD330625148046H on the file of the Respondent relating to F.Y.2019-20 and quash the same.

For Petitioner (in both W.Ps)	:	M/s.N.Janani
For Respondent (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned orders as detailed below:-

Sl.No	***W.P.Nos.***	***GST DRC – 01***	***Impugned order dated***	***Tax Period***	***Tax amount***
1	W.P.No.35978 of 2025	22/05/24	27.08.2024	2019 – 2020	Rs.18,68,692/-
2	W.P.No.35979 of 2025	090425	16.06.2025	2019 – 2020	Rs.42,98,946/-

4. It is informed by the petitioner that 30% of the disputed tax in the 2nd mentioned order dated 16.06.2025 which has been recovered on 30.11.2024 an amount of Rs.4,75,362/- and on 03.02.2025 an amount of Rs.6,55,442/- from the Petitioner's electronic cash register and an amount of Rs.2,63,215/- from the petitioner's electronic credit ledger.

5. The matter is that in these two cases, the petitioner although had been issued with a notices in GST DRC – 01 dated 22.05.2024 and 09.04.2025. The petitioner is not received the same and has thus suffered the respective impugned orders.

6. Under similar circumstances, this Court has taken a consistent view by quashing the orders and remitting the cases back on terms. I see no reasons to deviate for the consistent view under similar circumstances, the petitioner shall deposits 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

7. In case 30% of the amount as confirmed by an order dated 09.04.2025 impugned in W.P.No.35979 of 2025 has already been recovered from the petitioner, no further amounts shall be required to be paid as a pre-deposit for taking up the case on *de novo* proceedings.

8. It is made clear that the petitioner shall file a reply to the respective Show Cause Notices in DRC – 01 dated 22.05.2024 and 09.04.2025 together with requisite documents to substantiate the case by treating the impugned orders dated 27.08.2024 and 16.06.2025 as an addendum to the Show Cause Notice dated 22.05.2024 and 09.04.2025 within a period of 30 days from the date of receipt of a copy of this order.

9. Subject to the Petitioner complying with the above stipulated conditions, the Respondents 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.

10. 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

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To

1.The Deputy Commercial Tax Officer,
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6-1-182 Sakthi Nagar,
Raman Nagar Post Salem Main Road,
Mettur Dam – 636 404.

2.The Commercial Tax Officer,
Adjudication Intelligence Salem,
3rd Floor, Commercial Taxes Office Building,
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C.SARAVANAN, J.

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