IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36140 of 2025
and
W.M.P.Nos.40391 and 40392 of 2025

Tvl.S B Enterprises,
Represented by its Propritrix
Mrs.S.Smrutirekha Sahoo ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Ranipet (Sipcot) Assessment Circle,
Ranipet, Vellore,
Tamil Nadu. ... 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 herein in its Impugned Order passed by the Respondent Order in GSTIN:33FBEPS8739C1ZF/2020-21 dated 10.02.2025 along with the consequential order in Form DRC-07 bearing Reference No.ZD3302250966739 dated 10.02.2025 for the period 2020-2021 and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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

3. The Petitioner is before this Court against the impugned order dated 10.02.2025 which was preceded by a Show Cause Notice in DRC – 01 dated 25.11.2024 for the Tax Period 2020 – 2021 under Section 73 of the respective GST enactments.

4. The Petitioner had failed to reply to the Show Cause Notice in DRC – 01 dated 25.11.2024 and has thus, suffered the impugned order dated 10.02.2025.

5. It is the case of the Petitioner that the Petitioner has paid the entire amount of disputed tax penalty and interest on 10.06.2025.

6. The learned counsel for the Petitioner submitted that the Petitioner may be given one opportunity to explain the case afresh and has no prejudice will be caused to the Respondent as the entire disputed tax and interest has been paid.

7. The learned Government Advocate for the Respondent, on the other hand would submit that having accused into the proceedings, the Petitioner cannot file a Writ Petition merely because under similar circumstances where the parties are disputed the tax liability, certain reliefs are granted by this Court.

8. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, Court is inclined to quash the impugned order dated 10.02.205 for the Assessment Year 2020 – 2021. The Petitioner shall deposit 25% of the disputed tax, in case the amount i.e,, yet to have been paid on 10.06.2025 has not represent the amount confirm vide impugned order dated 10.02.2025. In case, it is confirmed that the amount has been appropriated towards the tax liability vide the impugned order, the petitioner shall not be required to make any pre-deposit. The Petitioner shall

file a reply to the Notice in DRC – 01 dated 25.11.2024 by treating the impugned order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of 30 days from the date of receipt of a copy of this order. The Respondent shall endeavor to pass a final order on merits as expeditiously as possible within a period of three months from the date of receipt of a copy of this order.

9. 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 State Tax Officer,
Office of the Commercial Tax Officer,
Ranipet (Sipcot) Assessment Circle,
Ranipet, Vellore,
Tamil Nadu.

C.SARAVANAN, J.

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