IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36389 of 2025
and
W.M.P. Nos. 40665 and 40667 of 2025

G. Mohan Raj ... Petitioner

Vs.

Assistant Commissioner (ST),
Tiruchengodu Rural Assessment Circle,
Tiruchengodu – 637 211. ... Respondent

Writ Petition is 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 FORM DRC-07 in Reference No.ZD3308240349935 dated 05.08.2024 along with detailed order in GSTIN: 33AIKPM3952FIZA/2019-20 dated 05.08.2024 for the Financial Year 2019-20 and consequential FORM DRC-13 dated 26.08.2025 for the Financial Year 2019-20 and quash the same.

For Petitioner : Ms. R. Sumedha

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Heard Ms.R.Sumeha, the learned counsel for the petitioner and Ms.Amirtha Poonkodi Dinakaran, who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. By consent, this Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 05.08.2024 which preceded a notice in DRC-01 dated 22.05.2024 for the tax period between April 2019-March 2020.

4. Reading of the impugned order dated 05.08.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 22.05.2024 nor appeared for the personal hearing fixed.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 25% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

6. Considering the same, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 05.08.2024 as addendum to the Show Cause Notice dated 22.05.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Subject to the Petitioner depositing the aforesaid 25% of the disputed tax, the Bank Account of the Petitioner which has been attached vide

impugned notice shall be lifted.

10. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

22.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

To
Assistant Commissioner (ST),
Tiruchengodu Rural Assessment Circle,
Tiruchengodu – 637 211.

C.SARAVANAN, J.

AT

W.P. No. 36389 of 2025 and
W.M.P. Nos. 40665 and 40667 of 2025

22.09.2025