



WEB COPY



W.P. No. 36693 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36693 of 2025

and

W.M.P. Nos. 41035, 41038 and 41040 of 2025

M/s. Shree Shyam Knit Fab,
Represented by its Proprietorship,
Manoj Agrwal

...Petitioner

Versus

The Assistant Commissioner (ST) (FAC),
Tiruppur Lakshmi Nagar Assessment Circle,
Tiruppur.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of the impugned summary order dated 17.02.2025 in DRC-07 vide Ref.No.ZD3302251511290 passed by the respondent and quash the same.

For Petitioner : Mr. K. Vasanthanayagan

For Respondent : Mr. C. Harsharaj,
Special Government Pleader



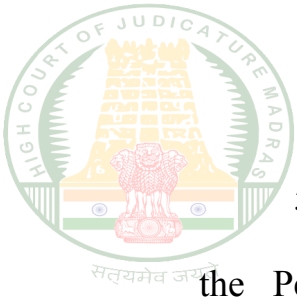
ORDER

WEB COPY By consent, this Writ Petition is taken up for final disposal at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. The Petitioner is before this Court against the impugned order dated 17.02.2025. By the impugned order, the demand proposed in DRC-01 dated 25.11.2024 issued for the tax period April 2020 – March 2021 has been confirmed.

3. It is noticed that the Petitioner has not responded to the aforesaid notice and thus, has suffered the impugned order dated 17.02.2025.

4. The specific case of the Petitioner is that the Petitioner came to know about the impugned order only after a sum of Rs.25,66,839/- was debited from the Petitioner's bank account with Axis Bank on 02.07.2025. Thereafter, the Petitioner has also given a representation on 29.07.2025 with a request to recall the impugned order dated 17.02.2025.



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5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, this Court is inclined to set aside the impugned order dated 17.02.2025 and remit the case back to the Respondent to pass a fresh order *de novo*.

6. The amount which has been recovered from the Petitioner shall be subject to further adjustment or appropriation after *de novo* orders are passed pursuant to the order of this Court. The Petitioner shall file a reply by treating the impugned order dated 17.02.2025 as addendum to the Show Cause Notice in DRC-01 dated 25.11.2024 within a period of 30 days from the date of receipt of copy of this order. The respondent shall thereafter proceed to pass an order as expeditiously as possible preferably within a period of 30 days thereafter.

7. Since the entire amount of disputed tax has been recovered from the date mentioned above, the bank account of the Petitioner which has been attached vide impugned notice shall stand automatically revoked.



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8. The Writ Petition is disposed of with the above directions.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

24.09.2025

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

To
The Assistant Commissioner (ST) (FAC),
Tiruppur Lakshmi Nagar Assessment Circle,
Tiruppur.



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C.SARAVANAN, J.

AT

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