IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.36531, 36535 and 36539 of 2025
and
W.M.P.Nos.40824, 40827, 40829, 40832, 40834 and 40838 of 2025

Tvl.VIP Blue Metals,
Represented by its Proprietor
I.Selvakumar ... Petitioner in all W.Ps

Vs.

The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer,
Rasipuram Assessment Circle,
Namakkal. ... Respondent in all W.Ps

Prayer in W.P.No.36531 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 relating to the impugned proceedings initiated by the Respondent in the FORM GST DRC-07 bearing Ref.No.ZD3305253477068 dated 31.05.2025 along with Annexure vide GSTIN: 33CXNPS3544M1ZU/2019-2020 dated 31.05.2025 for the Assessment Year 2019-2020 under Section 74 of the Act to quash the same.

Prayer in W.P.No.36535 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 relating to the impugned proceedings initiated by the Respondent in the FORM GST DRC-07 bearing Ref.No.ZD330525347422K dated 31.05.2025 along with Annexure vide GSTIN: 33CXNPS3544M1ZU/2018-2019 dated 31.05.2025 for the Assessment Year 2018-2019 under Section 74 of the Act to quash the same.

Prayer in W.P.No.36539 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 relating to the impugned proceedings initiated by the Respondent in the FORM GST DRC-07 bearing Ref.No.ZD3305253478917 dated 31.05.2025 along with Annexure vide GSTIN: 33CXNPS3544M1ZU/2020-2021 dated 31.05.2025 for the Assessment Year 2020-2021 under Section 74 of the Act to quash the same.

For Petitioner (In all W.Ps)	:	Mrs.R.Hemalatha
For Respondent (In all W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

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

2. By this Common Order, all the Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders all dated 31.05.2025 passed for the Assessment Years 2018-2019, 2019-2020 and 2020-2021.

4. The impugned Orders have preceded the Show Cause Notices in GST DRC-01 dated 16.04.2025 in W.P.Nos.36531 and 36535 of 2025 and Show Cause Notice in GST DRC-01 dated 15.04.2025 in W.P.No.36539 of 2025 which were however not replied by the Petitioner and thus, the Petitioner suffered the impugned Orders all dated 31.05.2025.

5. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to retrieve its grievance and therefore seeks for a remand.

6. Learned Government Advocate for the Respondent on the other hand would submit that the Petitioner has an alternate remedy under Section 107 of the respective GST enactments and since the Petitioner failed to file a Reply to the Show Cause Notices, the impugned Orders have been passed.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, this Court is inclined to dispose of these Writ Petitions by remitting the case back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% 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.

8. The Petitioner shall also file a consolidated reply to the Show Cause Notices in GST DRC-01 dated 15.04.2025/16.04.2025 together with requisite documents to substantiate the case by treating the impugned Orders all dated 31.05.2025 as an addendum to the same, within a period of thirty (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 Respondent shall proceed to pass a final order 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 these Writ Petitions were 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.

23.09.2025

Neutral Citation : Yes / No

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To:

The Deputy Commercial Tax Officer,
Office of the Deputy State Tax Officer,
Rasipuram Assessment Circle,
Namakkal.

C.SARAVANAN, J.

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and
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