IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36755 of 2025
AND
WMP NO. 41107 OF 2025,WMP NO. 41105 OF 2025

1. Murugesan Srinivasan
Proprietor of Power Point Services,
No.27/14- 5, 25-A, Siddappa Chetty
Street, Elampillai, Salem,Tamil Nadu-
637 502

Petitioner(s)

Vs

1. The State Tax Officer
Salem Rural Assessment Circle,
Integrated Commercial Taxes
Buildings, Room No.320, 3rd Floor,
Pitchards Road, Hasthampatty, Salem-
636 007

Respondent(s)

PRAYER

calling for the records in GSTIN NO.33CBOPS1691A1ZN/2020-21 on the files of the Respondent, quashing the impugned order dated 17-02-2025 with the reference no. ZD330225157298B for the FY 2020-21 and further direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner,

For Petitioner(s): Suryaa R
Ann Priscilla Swarnakumari
M.Shivakanth
Daniesh Ur Rahman.S

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 17.02.2025 passed by the respondent pursuant to a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period between April 2020 and March 2021.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 17.02.2025 and to rectify the same under Section 161 of the respective GST enactments.

5. A reading of the impugned Assessment Order dated 17.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 and therefore, the demand has been confirmed against the Petitioner.

6. It is submitted by the learned counsel for the Petitioner that 75% of the disputed tax amount has been recovered from the Electronic credit ledger of the petitioner on different dates, by both the Central and State Authorities (Rs.3,90,210/-, Rs.3,90,186/- and Rs.3,39,686/-).

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been

confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 25.11.2024.

8. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment

Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by remitting the case back to the Respondent to pass a fresh order *de novo* subject to verification that indeed the petitioner has already deposited 75% of the disputed tax.

12. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

13. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

14. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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

16. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

17. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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WP No. 36755 of 2025

To

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Salem Rural Assessment Circle,
Integrated Commercial Taxes
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C.SARAVANAN J.

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