



WEB COPY

WP No. 36761 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36761 of 2025

AND

WMP NO. 41114 OF 2025, WMP NO. 41116 OF 2025

1. Perumal Chetty Ravi

Proprietor of Thirumal Silver, No. 30,
Barathu Street No-1, Gugai, Salem,
Tamil Nadu-636 006

Petitioner(s)

Vs

1. The State Tax Officer

Gugai Assessment Circle, Room
No.125, 1st Floor Integrated
Commercial Axes Building, No.17,
Pitchards Road, Hasthampatty, Salem-
636 007.

2. The Assistant Commissioner

Gugai Assessment Circle, 1st Floor,
Integrated Commercial Taxes Building,
No.17, Pitchards Road, Hasthampatty,
Salem-636 007

Respondent(s)



PRAYER

calling for the records in GSTIN No 33ACSPR0506N1Z9/ 2020-21 on the files of the First Respondent quashing the impugned order dated 21-02-2025 with the reference no. ZD330225217681P for the FY 2020-21 and further direct the first respondent and pass orders afresh after giving an opportunity of hearing to the petitioner

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

For Respondent: Ms. Amirtha Poonkodi
Dinakaran
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents 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 21.02.2025 pursuant to a Show Cause Notice in GST DRC-01 dated 23.11.2024 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 21.02.2025 and to rectify the same under Section 161 of the respective GST enactments.

5. Reading of the impugned Assessment Order dated 21.02.2025 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 23.11.2024 and therefore, the demand has been confirmed against the Petitioner.

6. 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 23.11.2024.

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7. The learned Government Advocate for the Respondents 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.***

8. 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.

9. It is noticed that under similar circumstances, this Court has come to a rescue of the persons like the Petitioner by quashing the impugned Assessment Order on terms subject to they depositing 25% of the disputed tax. I do not find



any reason to take a different stand in this case.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and having considered the consistent view taken by this Court under similar circumstances, the impugned Assessment Order dated 21.02.2025 is quashed and the case is remitted back to the Respondents to pass a fresh order *de novo*, subject to the Petitioner depositing 25% 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. Any amount, deposited earlier, shall be set-off / adjusted towards the 25% of the pre-deposit condition as stated above.

11. The Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.



12. In case the Petitioner complies with the above stipulated conditions, the Respondents 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. Subject to the petitioner complying with the above stipulated conditions, the attachment of the bank account of the petitioner shall also stand raised, if any.

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

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



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

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16. 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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C.SARAVANAN J.

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