IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36631 of 2025
and
W.M.P. Nos. 40952 and 40954 of 2025

M/s. Asva Enterprise,
Represented by its Proprietor,
Chincholkar Amol Ashok ... Petitioner

Vs.

1.The Commercial Tax Officer,
Panruti Rural: Cuddalore.

2.The Deputy Commercial Tax Officer,
Panruti Rural: Cuddalore,
Cuddalore, Tamil Nadu.

3.The Deputy State Tax Officer [FAC]
O/o the State Tax Office,
Old Kumbakonam Road, Commercial Tax Building,
1st Floor Near Taluk Office, Panruti – 607 106. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of Order of Assessment in DRC-07 bearing Reference No:ZD330924204512P in GSTIN / ID:33AGPPC4477N1ZX / Apr 2022 – Mar 2023 dated 30.09.2024 passed by the 2nd respondent and to quash the same and to further direct the respondent to lift the Bank Attachment in Form GST DRC 13 dated

20.08.2025 issued by the 3rd respondent.

For Petitioner : Mr. R. Ganesh Kanna

For Respondents : Mrs. P. Selvi,
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 30.09.2024 passed by the 2nd Respondent for the tax period between April 2022 – March 2023. The impugned order was preceded by a notice in DRC – 01 dated 02.01.2024.

3. It is noticed that the impugned order was preceded 3 remainders on 05.02.2024, 14.03.2024 and 23.07.2024. The Petitioner, however failed to reply to the same and thus, has suffered the impugned order dated 30.09.2024.

4. The specific case of the Petitioner is that the Petitioner's registration

was cancelled as early as 25.05.2023 and therefore, the Petitioner was unaware of the impugned order that was passed on 30.09.2024 or the notices that preceded the impugned order including the personal hearing notices.

5. It is submitted that Petitioner became aware of the impugned order only on 20.08.2025 when the Respondent sought to attach the Petitioner's bank account. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondents on terms.

6. Learned Government Advocate for the Respondents on the other hand would submit that the Petitioner has been unfair to the Department all along. It is submitted that Petitioner obtained the GST Registration on 19.11.2022 and since the Petitioner failed to file the returns, a Show Cause Notice was issued on 25.05.2023 under Section 29 of the respective GST Enactments, to show cause as to why the Petitioner's GST Registration should not be cancelled. Since the Petitioner failed to respond to the notice issued for cancellation of the registration, the Petitioner's registration also was cancelled on 14.06.2023 with effect from 25.05.2023. It is therefore submitted that the Petitioner deserves no sympathy. It is further submitted that the Petitioner having slept over the rights and having not cooperated with the Respondents

at any stage of the assessment right from the inception, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, I am inclined to follow the consistent view with the slight modification by directing the Petitioner to deposit 50% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order, as the Petitioner has not cooperated right from the inception after the registration was obtained on 19.11.2022.

8. The Petitioner shall also file a detailed reply by treating the impugned order dated 30.09.2024 as an addendum to the notice in DRC-01 dated 02.01.2024.

9. Subject to the Petitioner depositing 50% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

10. The Writ Petition is disposed of with the above observations. 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

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C.SARAVANAN, J.

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