



W.P. No. 36652 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36652 of 2025

and

W.M.P. Nos. 40975 & 40976 of 2025

M/s. Rasi Vinhayahar Pavers,
Represented by its Managing Partner,
Vishvanathan Ramasami

...Petitioner

Versus

The Deputy State Tax Officer-1,
Officer of the Deputy Commercial Tax Officer,
Rasipuram, Namakkal,
Salem.

...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 relating to the impugned proceedings passed by the respondent in the impugned order in GSTIN:33AAXFR6257R1Z1/2020-2021 dated 14.02.2025 along with consequential order under Section 73 Ref.No.ZD330225143395L in FORM GST DRC 07 dated 14.02.2025 and also the impugned rectified order in GSTIN:33AAXFR6257R1Z1/2020-2021 through GST DRC – 08 bearing ref.no.ZD330225162730Q dated 17.02.2025 for the period 2020-2021 and to quash the same.



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For Petitioner : Ms. R. Hemalatha

For Respondent : Mr. T.N.C. Kaushik,
Additional Government Pleader

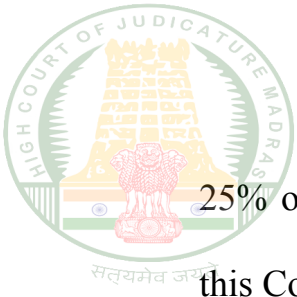
ORDER

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 Additional Government Pleader, who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 14.02.2025 which preceded a notice in DRC-01 dated 23.11.2024 for the tax period between April 2020-March 2021.

3. Reading of the impugned order dated 14.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 23.11.2024 nor appeared for the personal hearing fixed.

4. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of



25% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

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5. Considering the same, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

6. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 14.02.2025 as addendum to the Show Cause Notice dated 23.11.2024 within a period of 30 days from the date of receipt of copy of this order.

7. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.



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8. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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24.09.2025

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

To
The Deputy State Tax Officer-1,
Officer of the Deputy Commercial Tax Officer,
Rasipuram, Namakkal,
Salem.



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C.SARAVANAN, J.

AT

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W.M.P. Nos. 40975 & 40976 of 2025

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