IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37368 of 2025
and
W.M.P.Nos.41802 and 41803 of 2025

Ramasamy Gunasekar,
Proprietorship of Tvl.Sri Murugan Constructions ... Petitioner

Vs.

1.Assistant Commissioner (ST),
Palladam-II Assessment Circle,
Palladam, Tiruppur.

2.Deputy Commissioner (CT),
Erode, Tamil Nadu.

3.The Branch Manager,
Canara Bank, 4/687, Trichy Main Road,
Near Bus Stand, Karanampettai,
Tiruppur. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st Respondent leading to the issuance of Impugned Order passed by the 1st Respondent dated 12.06.2024 vide Reference No.ZD330624096206C/2018-2019 and quash the same, and consequently direct the 3rd Respondent to forthwith de-freeze the Petitioner's bank account and lift any attachment made and shall pass a fresh speaking order in accordance with law.

For Petitioner	:	Mr.A.G.Sathyanarayana
For Respondents	:	
For R1 and R2	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents 1 and 2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents 1 and 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.06.2024 passed by the 1st Respondent under Section 74 of the respective GST enactments for the Tax Period from April 2018 to March 2019.

4. The impugned Order dated 12.06.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 01.11.2022. *Post facto,* the entire disputed tax has been recovered from the Petitioner on 18.03.2023.

5. It is submitted that however in the impugned Order dated 12.06.2024, the 1st Respondent imposed penalty and interest without proper notice to the Petitioner. It is further submitted that although the Show Cause Notice in GST DRC-01 dated 01.11.2022 stipulates that in case the Petitioner pays the disputed tax within a period of 30 days together with penalty and interest at 25% of the disputed tax, proceedings will be deemed to have been concluded.

6. It is submitted that before the 1st Respondent proceed to pass the impugned Order on 12.06.2024, the 1st Respondent should have been issued a notice calling upon the Petitioner to show cause as to why the amount paid by the Petitioner on 18.03.2023 could not be appropriated and why the penalty and interest could not be imposed/levied on the Petitioner. It is further submitted that without issuance of the notice for imposing/levying penalty and interest, the impugned Order dated 12.06.2024 was passed by the 1st Respondent.

Therefore, the impugned Order should be quashed and the Writ Petition should be allowed.

7. Learned Additional Government Pleader for the Respondents 1 and 2 on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the statutory rights to file an appeal in terms 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. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the

Respondents 1 and 2 and taking note of the fact that the Petitioner has already paid the disputed tax on 18.03.2023, this Court is inclined to remit the case back to the 1st Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

10. The Petitioner shall also file a consolidated reply to the Show Cause Notices in GST DRC-01 dated 01.11.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 12.06.2024 as an addendum to the same, within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

12. Since the entire disputed tax had already been paid by the Petitioner, the attachment of the bank account of the Petitioner shall stand automatically raised/vacated.

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

07.10.2025

Neutral Citation : Yes / No

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To:

1.Assistant Commissioner (ST),
Palladam-II Assessment Circle,
Palladam, Tiruppur.

2.Deputy Commissioner (CT),
Erode, Tamil Nadu.

3.The Branch Manager,
Canara Bank, 4/687, Trichy Main Road,
Near Bus Stand, Karanampettai,
Tiruppur.

C.SARAVANAN, J.

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