



W.P.No.37130 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37130 of 2025

and

W.M.P.Nos.41539, 41540 and 41541 of 2025

Tvl.King Jeans,
(Represented by its Proprietor
Mr.Mohemmed Samiullah),
72, Medavakkam Main Road,
Bharath Nagar, Chennai,
Tamil Nadu – 600 091.

... Petitioner

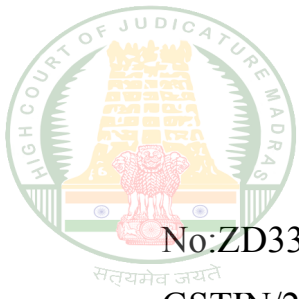
Vs.

1.The Assistant Commissioner (ST)(FAC),
Chrompet Assessment Circle,
Mylapore Taluk Office Building,
Room No.306, 3rd Floor,
No.46, Pasumpon Muthuramalingam Salai,
Raja Annamalaipuram,
Chennai – 600 028.

2.The Deputy Commissioner (ST)(FAC),
Tambaram Zone, 5th PAPJM Building,
Greens Road, Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent herein in his proceeding in Form GST DRC – 07 with Reference



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No:ZD3302251892431 dated 19.02.2025 along with detailed order in GSTIN/259/2020-21 dated 19.02.2025, for the tax period APR 2020 – March 2021 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

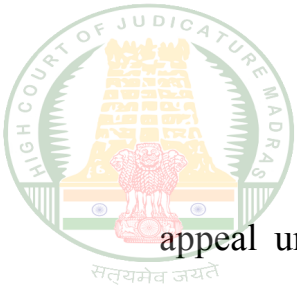
For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 19.02.2025 which was preceded by a Show Cause Notice in GST DRC-01A dated 26.11.2024 for the Tax Period 2020- 2021. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 19.02.2025. The limitation for filing an



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appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. 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.

5. Considering the same, the impugned Assessment Order dated 19.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order 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. Subject to the Petitioner complying with the same, the attachment of the Bank Account of the Petitioner shall be lifted.

6. The Petitioner shall file a reply to the Show Cause Notice in DRC-01A dated 26.11.2024 together with requisite documents to substantiate the same by treating the impugned Assessment Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024 within a period of thirty (30) days



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from the date of receipt of a copy of this order.

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

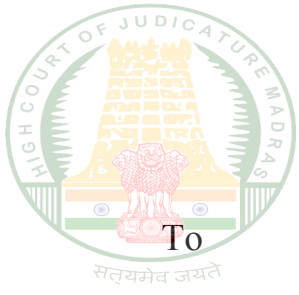
8. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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Neutral Citation : Yes / No

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C.SARAVANAN, J.



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