IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37910 of 2025
and
W.M.P.Nos.42353 and 42354 of 2025

TARA Trading Agency
Represented by its Proprietrix
Rahmath Nissa. ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
(Formerly known as Commercial Tax Officer)
Kodungaiyur Assessment Circle,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent order in Reference Number: ZD 331 024 091 304U/2021-22 dated 15.10.2024 and quash the same.

For Petitioner : Mr.S.Ramanan

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 15.10.2024, which preceded a Show Cause Notice in GST DRC – 01 dated 09.05.2024. The Petitioner has not replied to the Show Cause Notice dated 09.05.2024.

4. Although the Petitioner had approached the appellate authority against the assessment order dated 15.10.2024 beyond the condonable period of limitation, and thus there is a marginal delay of 3 days.

5. Considering the same, the impugned order dated 15.10.2024 is

quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 15% of the disputed tax over and above 10% which the Petitioner had pre-deposited at the time of filing of the appeal before the Respondent. The aforesaid 15% of the disputed tax shall be paid by the Petitioner in cash from the Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a consolidated reply to the Show Cause Notice in GST DRC-01 dated 09.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.10.2024 as an addendum to the Show Cause Notice dated 09.05.2024.

7. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner

shall also stand automatically raised/vacated.

8. In case the Petitioner fails to comply with any of the stipulations, 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. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

08.10.2025

Neutral Citation : Yes / No

jas

To:

The Assistant Commissioner (ST)(FAC),
(Formerly known as Commercial Tax Officer)
Kodungaiyur Assessment Circle,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

jas

W.P.No.37910 of 2025
and
W.M.P.Nos.42353 and 42354 of 2025

08.10.2025