



W.P. No. 38026 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38026 of 2025

and

W.M.P. Nos. 42457 & 42458 of 2025

Arumugam Kumar

...Petitioner

Versus

The Assistant Commissioner (ST) (FAC),

Thirumudivakkam Assessment Circle,

Integrated Registration and Commercial Taxes Bulidings,

Greenways Road, RA Puram, Chennai – 28.

...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 in impugned proceeding in GSTIN/33AKAPK7950K1Z1/2022-2023 dated 16.07.2025 on the file of the respondent herein and quash the same.

For Petitioner : Mr. B. Manoharan

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

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 Government Advocate, 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 Assessment Order dated 16.07.2025. The impugned order was preceded by a notice in DRC-01 dated 17.04.2025. The Petitioner however failed to respond to the same and thus, has suffered the impugned order. The Petitioner is now before this Court seeking for a quash.

3. Learned Government Advocate for the Respondent submits that the Petitioner has an alternate remedy against the impugned order and the limitation for filing an appeal also has not get expired and therefore, the Petitioner may be relegated to workout the remedy before the Appellate Authority.

4. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the respondents, I am inclined to dispose this writ petition by directing the Petitioner to deposit 10% of the disputed tax within a period of 30 days



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from the date of receipt of copy of this order through Petitioner's Electronic Cash Register and also file a reply to the notice in DRC-01 dated 17.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.07.2025 as an addendum to the Show Cause Notice dated 17.04.2025.

5. 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.

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

09.10.2025

Index : Yes/No
Neutral Citation : Yes/No
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C.SARAVANAN, J.

AT

To
The Assistant Commissioner (ST) (FAC),
Thirumudivakkam Assessment Circle,
Integrated Registration and Commercial Taxes Buildings,
Greenways Road, RA Puram, Chennai – 28.

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