IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No.38415 of 2025
and
W.M.P. Nos.42945 and 42946 of 2025

M/s.S.K.Texx,
(Represented by Sangeetha S – Partner),
77, Chokkaramman Nagar, Bhavani,
Erode, Tamil Nadu-638 301. ... Petitioner(s)

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
No.158/1002, Pookadai Veedhi,
Erode, Tamil Nadu-638 301. ... Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned order-in-original bearing reference No.GSTIN/33ABGFS1161B1ZR/2017-18 dated 20.11.2023 along with its Summary Order in Form DRC-07 bearing refernce No.ZD331123121494W dated 20.11.2023 issued by the respondent and quash the same and pass a direction to remand back for re-adjudication to the original state and consequentially issue a direction that any amount paid by the petitioner pursuant to the direction of this Hon'ble Court may be appropriate with the pre-deposit amount payable under Section 107 of the CGST/TNGST Act, 2017 as the case may be.

For Petitioner(s) : Ms.S.Samriddhi

For Respondent(s) : Mrs.K.Vasanthamala
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.11.2023 which preceded a notice in DRC-01 dated 26.09.2023 for the tax period 2017-18.

3. Reading of the impugned order dated 20.11.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 26.09.2023 nor appeared for the personal hearing fixed.

4. It is submitted that the impugned order is an Ex-parte order and the same was uploaded on the GST portal under the head “additional notices and

orders", therefore, the Petitioner was unaware of the proceedings. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

5. Learned Government Advocate for the Respondents would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

6. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. Since there is an enormous number of days delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to the condition following the consistent view of this Court under similar circumstances.

8. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since the impugned Order dated 20.11.2023 and more than 1 ½ years have lapsed since

then, balancing the interest of the Petitioner and the interest of the Revenue, the Petitioner shall deposit 100% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

9. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 26.09.2023 together with requisite documents to substantiate the case by treating the impugned order dated 20.11.2023 as addendum to the Show Cause Notice dated 26.09.2023 within a period of 30 days from the date of receipt of copy of this order.

10. The Respondent shall proceed to pass a fresh order on merits 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.

11. Subject to the Petitioner depositing 100% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

12. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

14.10.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:
The State Tax Officer,
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
No.158/1002, Pookadai Veedhi,
Erode, Tamil Nadu-638 301.

C.SARAVANAN, J.

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