IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38034 of 2025
and
W.M.P. Nos. 42463 & 42464 of 2025

Karthikeyan Manickavel ...Petitioner

Versus

The Assistant Commissioner (ST)
Muthialpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Wall Tax Road, Vepery, Chennai – 600 003. ...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 relating to the impugned order vide FORM GST DRC – 07 bearing Reference No.ZD330225103914R dated 12.02.2025, passed by the respondent herein, to quash the same.

For Petitioner : Ms. B. Revathi

For Respondent : Mr. C. Harsharaj,
Special Government Pleader

O R D E R

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 Special Government Pleader, 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 order dated 12.02.2025 which preceded by a Show Cause Notice in DRC-01 dated 25.11.2024 for the tax period between April 2020 – March 2021.

3. Reading of the impugned order dated 12.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 nor appeared for the personal hearing fixed.

4. Learned counsel for the Petitioner submits that 63% of the disputed tax have been recovered already.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 25% of the disputed tax, if not recovered already. There are no other extenuating circumstances for this Court to take a contra view in this case.

6. Considering the same, there shall be a direction to the petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order, if the 25% has not been recovered already.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 12.02.2025 as addendum to the Show Cause Notice dated 25.11.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions, if not already recovered the 25% of the disputed tax. 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.

9. Subject to the verification that 63% of the disputed tax have been recovered already, the Respondent shall issue suitable instructions to the bank to revoke / lift the back attachment.

10. Needless to state, before passing any final order, the Petitioner shall be heard.

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

07.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
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C.SARAVANAN, J.

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