IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.Nos.38446 of 2025
and
W.M.P.Nos.42977 & 42978 of 2025

Tvl. Royal Designer Titles & Pavers
Rep. By its Proprietor
Mr.Thomas Augustian Dhiraviyaraj
No.7, Gospel Tower Zion Street,
Karunya Garden, Karayanchavadi,
Poonamalle, Chennai – 600 056. ... Petitioner

Vs

1. Union of India,
Represented by the Secretary of
Government of India
Ministry of Finance,
New Delhi – 110 001.

2. The Director,
Central Board of Indirect Taxes
and Customs,
1st Floor Tower NBCC Plaza – 1
Sector 5, Pushp Vihar New Delhi – 110 017.

3. The Deputy State Tax Officer – I (FAC),
   Poonamallee Assessment Circle,
   No.4/109, Third Floor,
   Bangalore Chennai Highway,
   Varadarajapuram, Nazarathpet,
   Chennai – 600 123.
4. Indian Bank,
   Poonamallee Bank,
   JCN Street, Poonamallee,
   Chennai – 600 056. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for Notification No.56/2023-Central Tax dt. 28.12.2023 issued by the second Respondent consequentially culminating in the Impugned Assessment Order dated 31.07.2024 bearing GSTIN.No.33AEBPA6081Q2ZE/2019-20 and its DRC 07 order dated 31.07.2024 having reference No.ZD330724352322N issued by the third Respondent and quash the same as arbitrary and ultra-virus and pass orders.

For Petitioner	:	Mr.A.Abdul Rahman
For Respondent	:	Mr.G.Meganathan Junior Standing Counsel for Mr.S.Gurumoorthy Senior Standing Counsel for R1 & R2

Mrs.P.Selvi
Government
Advocate for R3

ORDER

Heard Mr.A.Abudul Rahman, the learned counsel for the Petitioner and Mr.G.Meganathan, learned Junior Standing Counsel for Mr.S.Gurumoorthy, learned Senior Standing Counsel who takes notice for the first and second Respondents and Mrs.P.Selvi, learned Government Advocate for third Respondent who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. By consent this Writ Petition is taken up for final disposal at the stage of admission.

3.In this writ petition, the Petitioner has challenged the impugned order dated 31.07.2024 passed under Section 73 of the respective enactment, for the tax period 2019-2020 which was preceded by a Show Cause Notice dated 16.05.2024. The Petitioner failed to respond the Show Cause Notice under DRC -01 dated 16.05.2024.

4. The learned counsel for the Petitioner submits that the Petitioner may be given one more opportunity to file a reply to the same, as no prejudice would be caused to the Respondent, the entire tax amount has already been recovered on 03.02.2025.

5. The learned counsel for the Respondent submits that long after the impugned order dated 31.07.2024, this Writ Petition was filed and he seeks dismissal of this Writ Petition.

6. Under similar circumstances, this Court is inclined to remit the case back to the Respondents to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic

Cash Register within a period of 30 days from the date of receipt of a copy of this order. However, no recovery has been made prior to filing of the petition, if any amount over and above 50% of the disputed tax has already been recovered, no further pre-deposit is required. This will be subject to verification of the third Respondent.

7. The Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 16.05.2024 by treating the impugned order dated 31.07.2024 as addendum to the Show Cause Notice dated 16.05.2024.

8. In case, Petitioner complies with the above stipulations, the third Respondent shall proceed to pass a final order on merits and in accordance with law.

9. In case, the Petitioner fails to comply with any of the above stipulations, the third 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.

10. Subject to the Petitioner depositing 50% of the disputed tax as stipulated above, the attachment of the bank account of the Petitioner shall stand lifted.

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

12. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.10.2025

dh

To

1. Union of India,
   Represented by the Secretary of
   Government of India
   Ministry of Finance,
   New Delhi – 110 001.

2. The Director,
   Central Board of Indirect Taxes
   and Customs,
   1st Floor Tower NBCC Plaza – 1
   Sector 5, Pushp Vihar New Delhi – 110 017.

3. The Deputy State Tax Officer – I (FAC),
   Poonamallee Assessment Circle,
   No.4/109, Third Floor,
   Bangalore Chennai Highway,
   Varadarajapuram, Nazarathpet,
   Chennai – 600 123.

4. Indian Bank,
   Poonamallee Bank,
   JCN Street, Poonamallee,
   Chennai – 600 056.

C.SARAVANAN.J

dh

W.P.No.38446 of 2025

15.10.2025