IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38376 of 2025
and
W.M.P.Nos.42908 and 42909 of 2025

M/s.Thangam Engineering and Constructions,
represented by its Proprietor
S.Krishnamoorthy,
No.1/208 Chithampalampirivu West,
Udumalai Road, Venkittapuram Post,
Palladam, Tirupur – 641 664. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Palladam – I, Assessment Circle,
Palladam, Tiruppur. ... Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, to call for the records of the respondent in his proceedings in GSTIN :33AOMPK5784R2ZY/2018-19, quash the order dated 24.02.2024.

For Petitioner	:	Mr.P.V.Sudakar
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 the learned Government Advocate for the Respondent and following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 24.02.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 22.09.2023 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned proceedings dated 24.02.2024.

4. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 22.09.2023.

5. The learned Government Advocate for the Respondent would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions rendered by the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

7. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the Petitioner by remitting the case back to the Respondent(s) to pass a fresh order subject to such person pre-depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register. I do not find any reason to take a different

view in this case.

8. Considering the same, the case is remitted back to the Respondent 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 thirty (30) days from the date of receipt of a copy of this order.

9. The Petitioner shall contemporaneously file a reply to the Show Cause Notice in GST DRC-01 dated 22.09.2023 together with requisite documents to substantiate the case by treating the impugned proceedings dated 24.02.2024 as an addendum to the Show Cause Notice dated 22.09.2023 within a period of fifteen (15) days from the date of receipt of a copy of this order.

10. In case, the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the

Bank account of the Petitioner shall also stand automatically raised/vacated.

11. In case, the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner to recover the tax due in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

10.10.2025

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No
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To

1. The Assistant Commissioner (ST),
   Palladam – I, Assessment Circle,
   Palladam, Tiruppur.

2. The Public Prosecutor,
   High Court, Madras.

C.SARAVANAN, J

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