**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 09.10.2025

CORAM :

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

W.P. No. 38257 of 2025
and
W.M.P. Nos. 42764 and 42766 of 2025

M/s. Sakthi Hardwares,
Represented by its Partner,
K. Ramasamy ... Petitioner

Vs.

The Assistant Commissioner (ST),
Palladam-2 Assessment Circle,
Tiruppur. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in his proceedings in GSTIN: 33ABZFS9953N1ZV/2017-18 and quash the order dated 01.02.2025.

For Petitioner : Mr. P.V. Sudakar

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

**O R D E R**

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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN: 33ABZFS9953N1ZV/2017-18 dated 01.02.2025 Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with personal hearing notices dated 20.11.2023 and 21.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 27.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.02.2025 as an addendum to the Show Cause Notice dated 30.09.2023.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

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

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

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 01.02.2025.

13. This Writ Petition stands disposed of with the above observations. No

costs. Connected Writ Miscellaneous Petitions are closed.

**09.10.2025**

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

To
The Assistant Commissioner (ST),
Palladam-2 Assessment Circle,
Tiruppur.

**C.SARAVANAN, J.**

AT

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