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.38483 of 2025
and
W.M.P.Nos.43008 and 43012 of 2025

Agrigo Food Processing LLP
Represented by its Partner
Mr.Ananth Vummidi,
New No.20, Old No.23/2, Maylai Ranganathan Street,
T.Nagar, Chennai – 600 017. ... Petitioner

Vs.

The Assistant Commissioner (ST),
T.Nagar Assessment Circle,
No.46-III Floor, Greenways Road,
Chennai – 28. ... 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 in the file of the respondent and quash the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33ABLFA3524H1ZP dated 24.08.2024 along with Summary of the Order in Form GST DRC-07 dated 24.08.2024 having Reference No.ZD330824225006P passed by the respondent for the FY 2019-20.

For Petitioner : Ms.Laksh Singhvi

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 24.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024 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 24.08.2024.

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 28.05.2024.

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 28.05.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 24.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024 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),
T.Nagar Assessment Circle,
No.46-III Floor, Greenways Road,
Chennai – 28.

2. The Public Prosecutor,
High Court, Madras.

C.SARAVANAN, J

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