IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38445 of 2025
and
W.M.P.Nos.42975 and 42976 of 2025

Tvl.Aalfa Vyapar
Rep by its Prop.Shanmugam Jamunarani
98 114, Kattur Road,
Andypatti Post Sivadapuram,
Salem, Tamil Nadu – 636 307. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Suramangalam Assessment Circle,
Salem, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings initiated by the Respondent in the impugned order bearing ref No.FORM GST DRC – 07 bearing ref No.ZD3308240279851 dated 05.08.2024 along with the consequential proceeding in Annexure vide GSTIN No:33AECPJ3310E1ZC / 2019 – 2020 dated 05.08.2024 under Section 73 of the Act for the A.Y. 2019 – 2020 to quash the same.

For Petitioner	:	M/s.R.Hemalatha
For Respondent	:	Ms.Amirtha 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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 05.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 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 05.08.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Order/proceedings on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned proceedings dated 05.08.2024 is quashed and 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 05.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying 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.

8. 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 in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

09.10.2025

Neutral Citation : Yes / No

jas

To:

The Assistant Commissioner (ST),
Suramangalam Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

jas

W.P.No.38445 of 2025
and
W.M.P.Nos.42975 and 42976 of 2025

09.10.2025