IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38524 of 2025
and
W.M.P.Nos.43064 and 43065 of 2025

Papathi Sengoda Gounder Nallathambi,
Sole Proprietor of Tvl.Madhu Traders,
5/10-6, Bus Stand Street, Kolathur,
Salem – 636 303. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Mettur Assessment Circle,
Chemplast Sanmar Ltd.,
Plant I Premises, Mettur Dam RS,
Salem – 636 040. ... 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 Reference No.ZD330225156234Q dated 17.02.2025 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 17.02.2025 in Reference No.ZD330225156234Q on the file of the respondent relating to F.Y 2020-21 and quash the same.

For Petitioner : Mr.P.Bhuvanesh

for Ms.Janani N.

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 17.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 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 17.02.2025. 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 17.02.2025 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 23.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 17.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024 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.

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),
Mettur Assessment Circle,
Chemplast Sanmar Ltd.,
Plant I Premises, Mettur Dam RS,
Salem – 636 040.

2. The Public Prosecutor,
High Court, Madras.

C.SARAVANAN, J

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and
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10.10.2025