IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39565 of 2025
and
W.M.P.Nos.44442 & 44443 of 2025

Five Star Fuels,
Represented by Jameel Ahamed Shabana Azmi,
No.152, Jagadevipalyam Village, Krishnagiri Road,
Krishnagiri, Tamilnadu – 635 203. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Krishnagiri Circle – 11, Assessment Circle,
Krishnagiri District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN:33CUYPS6758R1Z1 (FY 2017-18) dated 31.12.2023 and its consequential Demand Order dated 31.12.2023 having Reference No.ZD331223288536A issued by the Respondent and quash the same.

For Petitioner : M/s.Sanskar Samdaria

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.The petitioner has challenged the impugned order dated 31.12.2023 by filing this writ petition on 23.09.2025. The only ground on which the impugned order is challenged is that it has been preceded with notice in DRC-01 dated 30.12.2023 and that the petitioner was not given an adequate opportunity to explain the case.

4. A reading of the impugned order indicates that the demand has been confirmed based on the returns filed by the petitioner in GSTR-3B, admitting the tax liability. Thus, prima facie, there is no case made out for interfering with the impugned order on merits. The only concession that can be extended

in the present case is that the impugned order has preceded a notice in DRC-01 dated 30.12.2023 and without giving the petitioner adequate opportunity to reply to the same, the impugned order has been passed on 31.12.2023.

5. However, considering the fact that the petitioner has filed this writ petition, long after the impugned order was passed, this Court is inclined to remit the case, following the consistent view taken under similar circumstances, taking note of the delay in approaching this Court.

6. Under these circumstances, the case is remitted back to the respondent, subject to the petitioner depositing 100% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order. The petitioner shall thereafter file a detailed reply to the notice in DRC-01 dated 30.12.2023 by treating the impugned order dated 31.12.2023 as an addendum.

7. In case, the Petitioner complies with the conditions stipulated above, the Respondent shall proceed to pass a fresh order on merits. In case, the petitioner fails to comply with the conditions stipulated above, the

respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

22.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

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To:

The Deputy State Tax Officer-1,
Krishnagiri Circle – 11, Assessment Circle,
Krishnagiri District.

C.SARAVANAN, J.

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W.P.No.39565 of 2025

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