IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39017 of 2025
and
W.M.P.Nos.43707 & 43710 of 2025

Mr. Kannaiyan Sakthi
Proprietor,
Tvl. Sakthi Prabha Communication,
14/B, Gopalasamuthiram East Street,
Mannargudi, Tiruvarur,
Tamil Nadu – 614001. ... Petitioner

Vs.

1. The Deputy Commissioner (CT) (GST) (Appeal),
   Trichy, Tamil Nadu.

2. The State Tax Officer (Roving Squad – III),
   (also known as Commercial Tax Officer),
   O/o The Joint Commissioner (ST) (Intelligence),
   3/216, Pavithramanikkam Main Road,
   Thiruvarur, Tamil Nadu – 610001.

3. The State Tax Officer (Inspection-I),
   O/o the Deputy Commissioner (Ins),
   Trichy. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 2nd respondent herein in Order under Section 74, the summary of the order in Form GST DRC-07 both dated 23.10.2024 issued in Reference No.ZD331024165312Y, Annexure to DRC 07 dated 23.10.2024 issued in GSTN: 33BHSPS4069M1ZH for the Assessment Year 2020-21 and Consequential order passed by the 1st Respondent in GSTIN/Temp ID/UIN 33BHSPS4069M1ZH against ARN# AD330425033472F dated 23.05.2025 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Assessment Order dated 23.10.2024 and consequential rejection of the appeal of the petitioner by the office of the 1st respondent on 23.05.2025.

4. As far as the rejection of the appeal by Order dated 23.05.2025 by the office of the 1st respondent is concerned, no valid ground can be attributed to the office of the 1st respondent for rejecting the appeal beyond the period of limitation.

5. In fact, no valid ground can be attributed to the office of the 2nd respondent as well for passing the impugned Assessment Order dated 23.10.2024, as the petitioner failed to respond to the notice issued in DRC-01.

6. The facts also reveal that, at the time of filing the appeal, the petitioner has already pre-deposited 10% of the disputed tax, as a condition prescribed under Section 107 of the respective GST enactments.

7. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd respondent to pass a fresh order subject to the petitioner depositing another 25% of the disputed tax in cash from Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 19.07.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 23.10.2024 as an addendum to the Show Cause Notice in DRC 01 dated 19.07.2024.

10. Subject to the petitioner complying with the above stipulations, the 2nd 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 of such reply / pre-deposit. It is needless to state that, before passing

any such order, the petitioner shall be heard.

11. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. In case the petitioner fails to comply with any of the stipulations, the 2nd 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.

13. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2025

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Neutral Citation : Yes / No

To

1. The Deputy Commissioner (CT) (GST) (Appeal),
   Trichy, Tamil Nadu.

2. The State Tax Officer (Roving Squad – III),

(also known as Commercial Tax Officer),
O/o The Joint Commissioner (ST) (Intelligence),
3/216, Pavithramanikkam Main Road,
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3. The State Tax Officer (Inspection-I),
O/o the Deputy Commissioner (Ins),
Trichy.

C.SARAVANAN, J.

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