IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40867 of 2025
and
W.M.P.Nos.45803 and 45805 of 2025

Kaizen Granites
Represented by its Partner,
Kalidass ... Petitioner

Vs.

The Deputy State Tax Officer – 2,
(Also Known as the Deputy Commercial Tax Officer)
Mettur 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 on the files of the Respondent herein in GSTIN/33AAMFK3845M1ZX/2017-18 in Form GST DRC – 07 in Order Reference No.ZD3312232026306 dated 26.12.2023 and quash the same.

For Petitioner : M/s.K.Siri Chandana

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 Order in FORM GST DRC-07 dated 26.12.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 05.09.2023 for the tax period 2017 – 2018 wherein the Petitioner was also called upon to appear for personal hearing.

4. The learned counsel for the Petitioner submits that 29% of the disputed tax has already been recovered.

5. The learned Government Advocate for the Respondent is however unable to confirm the same.

6. Recording the above submission and following the consistent view taken by this Court under similar circumstances, this Court is inclined to quash the impugned order and remit the case back to the Respondent to pass a fresh order subject to the Petitioner depositing 100% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.09.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice dated 05.09.2023.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, 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. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 100% as ordered above.

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

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

05.11.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer – 2,
(Also Known as the Deputy Commercial Tax Officer)
Mettur Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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