IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41086 of 2025
and
W.M.P.Nos.46050 and 46051 of 2025

Tvl.Beautiq Unique Collections,
Rep by its Saraswati Balu.
No.S6, 3rd Floor,
Airport Residency Behind NGP Arts College,
Kalapatti Road, Coimbatore – 641 048. ... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Avaampalayam Circle,
Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Respondent's Order dated 29.08.224 with Ref.No.ZD3308242793239 and quash the same.

For Petitioner : M/s.Vaani Sreekant Iyer

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. The Petitioner is before this Court against the impugned order dated 29.08.2024. This Writ Petition has been filed only on 08.10.2025. The reasons forthcoming in the affidavit filed in support of this Writ Petition reads as under:-

> *"7.I submit that though the Impugned order appears to have been uploaded on the portal in August, 2024. The Petitioner did not notice the same till recovery action was taken recently. I submit that the failure to check the order in the portal was not deliberate, but only because the Petitioner was depending on an accountant to file returns who did not check the portal and inform the Petitioner. I submit that in any event since there is violation of natural justice the High Court ought to interfere under Section 226."*

No further explanation are forthcoming in the affidavit filed in support of this Writ Petition.

4. A reading of the impugned order and records are before this Court indicates that the Petitioner was issued with a Show Cause Notice in DRC – 01 dated 25.10.2023 for the tax period 2019 – 2020. The Petitioner has filed a reply to the same on 26.12.2023 as is evident from the acknowledgment in Form GST DRC – 06 dated 26.12.2023. However, the reply of the Petitioner is skeletal. The only reply that has been filed by the Petitioner reads as under:-

GSTR1 and GSTR 3B Tax liability same amount and ITC summary GSTR 2A aand GST 3B different Rs.83 only.

along with the reply, the Petitioner has uploaded the GST challans.

5. It is in this background, the Respondent has come to a conclusion that the Petitioner has not filed a reply or document for the notices.

6. Therefore, the learned counsel for the Petitioner submits that one opportunity may be given to file an appeal at this belated point of time.

7. The submission of the learned counsel for the Petitioner does not merit any discretion in favour of the Petitioner and in view of decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and**

others Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. However, considering the fact that the impugned order is practically an ex-parte order in absence of proper reply from the Petitioner, even though a reply is said to have been filed on 26.12.2023, the case is remitted back to the Respondent to re-do the exercise subject to the Petitioner depositing 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 25.10.2023.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. 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.

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

14. 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

jas

To:

The Deputy State Tax Officer – 2,

Avaampalayam Circle,
Coimbatore.

C.SARAVANAN, J.

jas

W.P.No.41086 of 2025
and
W.M.P.Nos.46050 and 46051 of 2025

05.11.2025