IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40139 of 2025
AND
WMP NO. 45081 OF 2025,WMP NO. 45082 OF 2025

1. Tvl. DECORE DEZIGN
A/2 , EXTENSION - 2 VENKATESA
NAGAR, VIRUGAMBAKKAM , 2nd
MAIN ROAD, Chennai-600092

Petitioner(s)

Vs

1. The State Tax Officer
Saligramam Assessment Circle, No.46,
Greenways Road, Mylapore Taluk
Office Building, Room No.327, 3rd
Floor, Raja Annamalai Puram, Chennai-
600 028.

Respondent(s)

PRAYER

calling for the records relating to the impugned order bearing GSTIN / 33EXDPS4297H3ZZ/ 2019-20 along with the summary order bearing reference no. ZD330125027335U dated 03.01.2025 passed by the first Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice, subsequently directing the second respondent to lift the bank attachment of the petitioner

For Petitioner(s): G Natarajan
S.Sridevi
P.Gowtham
N.Asmitha
M.S.Sanjay Nikaash
Mohammed Zuhayr.S

For Respondent: Mrs. P. Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 dated 03.01.2025 passed by the respondent, whereby the order dated 16.07.2024 was partly modified pursuant to an application filed under Section 161 on

14.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.05.2024 for the tax period between April 2019 and March 2020.

4. The learned counsel for the petitioner submits that though the respondent would point out two defects and confirmed the same vide order dated 16.07.2024 for the tax period between April 2019 and March 2020, by the impugned order dated 03.01.2025 under Section 161 of the respective GST enactments, one of the two defects has been confirmed and the other defect has been dropped.

5. The learned counsel for the petitioner would submit that the petitioner will be satisfied if the petitioner is given liberty to challenge the impugned order by way of an appeal to that effect.

6. The learned counsel for the petitioner would further submit that the petitioner was unaware of the impugned order dated 03.01.2025 as it was transmitted to the petitioner on the web portal and that the petitioner had also

replied to the show cause notice on 12.06.2024.

7. The learned counsel for the respondent would submit that the petitioner has left over the right and therefore, the writ petition is liable to be dismissed in the light of the decisions 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. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken by this Court under similar circumstances, the petitioner is given liberty to file a statutory appeal before the Appellate Authority 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.

9. The petitioner shall also file an appeal before the appellate authority within such time. In case such appeal is filed before the appellate authority, the appellate authority shall dispose of the appeal without reference to the order.

10. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 03.01.2025.

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

28-10-2025

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

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WP No. 40139 of 2025

To

1.The State Tax Officer
Saligramam Assessment Circle, No.46,
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C.SARAVANAN J.

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