IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39496 of 2025
and
W.M.P.Nos.44357, 44358 & 44360 of 2025

Gunin Infrastructure LLP
Represented by its authorised signatory
Mr.Shailesh Kumar Shukla
SY No 9 and 10, 35, Karisandiram Village
Shoolagiri Taluk,
Krishnagiri – 635 105. ... Petitioner

Vs.

1.Assistant Commissioner (ST)
Hosur (North) – II Circle
Krishnagiri Zone, Hosur Division
Commercial Taxes Building
Bye Pass Road, Chennathur, Hosur – 635 109.

2.Deputy Commissioner(ST)(GST)(Appeal)
Erode and Salem
Integrated Commercial Taxes Building, 2nd Floor,
Room No.233, Pitchards Road,
Hastampatty, Salem – 636 007.

3.The Manager, HDFC Bank,
D-54, Siddi Vinayaka Ashok Marg

C-Scheme, Jaipur
Rajasthan – 302 001 ... Respondents

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 no.ZD330225252922K dated 25.02.2025 passed by the 1st respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2020-21 and quash the same.

For Petitioner : Mr.Srinivasan V

For Respondent : Mrs.Amrita Poonkodi Dinakaran
Government Advocate
(For R1 & R2)

Mr.C.Mohan
Mr.A.Rexy Josephine Mary
For M/s.King & Partridge
(For R3)

ORDER

Mrs.Amrita Poonkodi Dinakaran, learned Government Advocate, takes notice for respondents 1 and 2 and Mr.C.Mohan for M/s.King & Partridge, learned counsel, takes notice for 3rd 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 respondents 1 and 2 and Mr.C.Mohan for M/s.King & Partridge for 3rd respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 25.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 10.10.2024 for the Tax Period between April 2020 and March 2021. The Petitioner was also issued with Reminder on 02.01.2025, which called upon the Petitioner to file a reply by 09.01.2025 and to appear for a personal hearing fixed on 09.01.2025 at 11:00 respectively. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and therefore, suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the

disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned Assessment Order dated 25.02.2025 is quashed and the case is remitted back to the 1st Respondent to pass a fresh order 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 10.10.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 10.10.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulated conditions, the 1st 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 thereafter. Subject to the Petitioner complying with the

above stipulated conditions, attachment of the bank account of the Petitioner shall also stand raised.

8. In case the Petitioner fails to comply with any of the conditions stipulated above, the 1st 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.

9. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

10. 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

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To:

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C.SARAVANAN, J.

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