



W.P.No.42488 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42488 of 2025

and

W.M.P.Nos.47539, 47540 and 47541 of 2025

M/s.Hind Aluminium Company
Represented by its Proprietor
Mohanani Gnanasekar

... Petitioner

Vs.

1.The State Tax Officer,
Hosur North – I,
Office of the Assistant Commissioner,
Hosur North – I, Commercial Taxes Building,
Second Floor, Hosur.

2.The Assistant Commissioner (ST),
Hosur (North)-I Assessment Circle,
Commercial Taxes Department,
2nd Floor, Seetha Ram Nagar Meadu
Hosur – 635 109.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned records of the first respondent in GSTIN:33AMKPG7664E1Z1/2020-21 dated 17.02.2025, the order dated 17.02.2025 passed under Section 73 of the CGST/TNGST Acts, 2017 and the Order in Form GST DRC – 07 bearing Ref.ZD330225154414Q dated 17.02.2025 and quash the impugned proceedings as passed opposed to the



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principles of natural justice, barred by limitation and also contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the order dated 17.02.2025 in GST DRC – 07 passed by the 1st Respondent. The impugned order pertains to the proceedings for the tax period 2020 – 2021, which was preceded by a Show Cause Notice dated 26.11.2024.



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4. Earlier the Petitioner had filed Writ Petitions in W.P.Nos.38845 and 38863 of 2025 challenging the orders passed for the tax period 2017 – 2018 and 2018 – 2019, which was disposed vide order dated 22.10.2025.

5. Following the consistent view taken by this Court under similar circumstances and considering the fact that the facts are identical as in the earlier aforesaid Writ Petitions, the case is remitted back to the 1st Respondent to re-do the exercise subject to the Petitioner depositing 20% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

7. In case the Petitioner complies with the above stipulations, the 1st 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



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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.

8. Any amount if already recovered from the Petitioner towards the demand under the impugned order, the same shall be set off against the pre-deposit of 20%, subject to verification by the Respondents.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 20% 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 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.

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



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

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Neutral Citation : Yes / No

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To:

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