IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40896 of 2025
and
WMP.Nos.45845 & 45846 of 2025

M/s.Sekar Electronics
1/93M, Paramathi Main Road
Kabilarmalai, Namakkal 637 204
Rep.by its Proprietor
N.Gnanesekaran. ...Petitioner

Vs.

The Asst. Commissioner (ST)
Namakkal (Rural) Circle
Namakkal – 637001. ...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the Respondent leading to issuance of impugned order dated 05.04.2024 vide GSTIN:33AWBPG3639A1Z7/2017-18 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Mr.T.N.C. Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 05.04.2024 passed under Section 74 of the respective GST Enactments Act. The impugned order was preceded by notice in DRC-01 dated 25.09.2023. After two reminders, the petitioner has finally filed reply on 01.03.2024, the reply of the petitioner is a detailed reply.

4. However, the same has not been considered properly well before passing the impugned order dated 05.04.2024. Therefore, it is stated that the impugned order is liable to be quashed and the case to be remitted back to the respondent. Therefore, the petitioner has filed the present Writ Petition on 03.10.2025.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 03.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any

reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the order came to be passed as early as on 05.04.2024 and following the consistent view taken under similar circumstances, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 05.04.2024 as an addendum to the Show Cause Notice dated 25.09.2023.

9. 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. 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.

11. 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.

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

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

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

The Asst. Commissioner (ST)
Namakkal (Rural) Circle
Namakkal – 637001.

C.SARAVANAN, J.

dna

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