IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38970 of 2025
and
W.M.P.Nos.43632 & 43633 of 2025

M/s. Siva Sakthi Fab Chem
Represented by its Proprietor
R.Reguna
No.15/1/121, New Colony,
Karumalikoodal, Mettur Dam RS Po,
Salem – 636402. ... Petitioner

Vs.

1. The Commercial Tax Officer,
   Mettur Assessment Circle,
   Salem District.

2. The Assistant Commissioner (ST),
   Mettur Circle,
   Salem District.

3. The Branch Manager,
   Central Bank of India,
   Modern Complex, 1st Floor,
   No.37/2E, Salem Main Road,
   Mettur, Salem District. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Order dated 24.08.2024 in Form GST DRC-07 bearing Reference No. ZD330824223674C in GSTIN Registration No.33BECPR0856J1ZF for the FY2019-20 passed by the 1st respondent and the consequential order of bank attachment dated 06.05.2025 issued by the 2nd respondent to the 3rd respondent and quash the same.

For Petitioner : Mr.E.Sathiyaraj

For R1 & R2 : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for R1 & R2, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 24.08.2024 passed under Section 73 of the respective GST enactments, for the assessment year 2019-2020 and consequential Order dated 06.05.2025.

4. The learned counsel for the petitioner would submit that the petitioner failed to respond to the notice preceded the impugned Order dated 24.08.2024 and thus, suffered the impugned order.

5. The learned counsel for the petitioner would further submit that after the impugned order was passed, a sum of Rs.1,40,661/- has been recovered from the petitioner's Electronic Cash Register on 28.11.2024.

6. The learned counsel for the petitioner would further submit that the petitioner be given one opportunity, as the petitioner has a fair case on merits to succeed.

7. The Learned Government Advocate appearing for R1 and R2 would submit that, the petitioner may be granted one opportunity, subject to the permission being granted as has been followed under similar circumstances.

8. Having considered the submission made by the learned counsel for the petitioner and learned Government Advocate for R1 and R2, the case is remitted back to the 1st respondent to redo the exercise, passing a fresh order subject to the petitioner depositing 50% of the disputed tax of Rs.18,01,405/- confirmed by the impugned Order, in cash from Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order. Any amount which has already been recovered, shall be adjusted towards the aforesaid pre-deposit of 50% of the disputed tax.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

10. Subject to the petitioner complying with the above stipulations, 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 of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the bank account of the petitioner shall also stand automatically vacated, subject to the petitioner complying with the above stipulations.

12. 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.

13. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Choolai Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Annex Building,
1st Floor, Room No.A-109,
Greams Road, Chennai – 600006.

C.SARAVANAN, J.

raja

W.P.No.38970 of 2025

15.10.2025