IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40827 of 2025
and
W.M.P.Nos.45756 & 45758 of 2025

1. Tvl Jai Sukh Prakash Exports (India)
Rep. by its Proprietor, Mrs. Aruna,
No. 226/A, Mokkagoundanur, MGR
School, Near Mathur, Pchampalli,
Krishnagiri, Tamilnadu- 635203

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Krishnagiri -II Circle, Tamil Nadu.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN:33AJUPA4771D1ZB (FY 2017-2018) dated 30.01.2024 and its consequential Demand Order dated 30.01.2024 having Reference No.ZD330124147895B issued by the Respondent and quash the same.

For Petitioner(s): M/s.Sanskar Samdaria S

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondent, 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 30.01.2024, which preceded a notice in DRC-01 dated 14.12.2023 for the tax period between July 2017-March 2018.

4. Reading of the impugned order dated 30.01.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 14.12.2023 nor appeared for the

personal hearing fixed.

5. It is submitted that the impugned order dated 30.01.2024 was only uploaded in GST Portal and the petitioner came to know about the entire existence of the demand for tax, interest and penalty only after the respondent contacted the petitioner over phone regarding the tax dues during the month of September 2025. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

6. Learned Government Advocate for the Respondent would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. Since there is an enormous number of days of delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to conditions following the consistent view of this Court under similar circumstances.

9. If the writ petition was filed within the reasonable time, the Court could have ordinarily directed the Petitioner to deposit 25% of the disputed tax. Since the impugned Assessment Order dated 30.01.2024 and is more than one year since it was passed, balancing the interest of the Petitioner and the Revenue, there shall be a direction to the Petitioner to deposit 100% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of copy of this order.

10. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 14.12.2023 together with requisite documents to substantiate the case by treating the impugned order dated 30.01.2024 as addendum to the Show Cause Notice dated 14.12.2023 within a period of 30 days from the date of receipt of copy of this order.

11. The Respondent shall thereafter proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

12. Subject to the Petitioner depositing 100% of the disputed tax as stipulated above, if any attachment of the bank account of the Petitioner made shall stand lifted.

13. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-10-2025

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

To

1.The Assistant Commissioner (ST)
Krishnagiri -II Circle, Tamil Nadu.

C.SARAVANAN, J.

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