



W.P.No.38966 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38966 of 2025

and

W.M.P.Nos.43628 and 43629 of 2025

M/s.Siva Sakthi Fab Chem,
Represented by its Proprietor
R.Reguna

... Petitioner

Vs.

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

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

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Order dated 07.02.2025 in Form GST DRC-07 bearing Reference No.ZD3302250776956 in GSTIN Registration No.33BECPR0856J1ZF for the FY 2020-21 passed by the 1st Respondent and the consequential order of bank attachment dated 19.06.2025 issued by the 1st Respondent to the 2nd



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Respondent and quash the same and pass a fresh order providing an opportunity of personal hearing to the Petitioner for submitting the evidence.

For Petitioner : Mr.E.Sathiyaraj

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.02.2025 passed by the 1st Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 18.11.2024 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 07.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. This Court under similar circumstances has come to the rescue of



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persons like the Petitioner by quashing the impugned 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 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 18.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.02.2025 as an addendum to the Show Cause Notice dated 18.11.2024 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 a final order 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, the attachment of the bank account of the



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Petitioner shall also stand automatically raised/vacated.

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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.

14.10.2025

Neutral Citation : Yes / No

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To:

1.The Assistant Commissioner (ST),



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Mettur Assessment Circle,
Salem District.

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2.The Branch Manager,
Central Bank of India,
Modern Complex,
1st Floor, No.37/2E,
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C.SARAVANAN, J.

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