IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40664 of 2025
and
W.M.P.Nos.45591 and 45592 of 2025

M/s.Valar and Co
Represented by its Managing Partner,
Subramaniam. ... Petitioner

Vs.

The State Tax Officer (FAC)
Edappadi Assessment Circle,
Salem. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records leading to the issuance of assessment order bearing reference No.33AAEFV8404F1ZC/2021-2022 dated 21.04.2025 passed by the respondent herein and quash the same.

For Petitioner : M/s.S.P.Sri Harini

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

2. This Writ Petition is being disposed of at the time of admission after hearing the learned Standing Counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 21.04.2025 which was preceded by a Show Cause Notice in GST DRC – 01 dated 16.11.2024 for the tax period 2021-2022 under Section 73 of the respective GST enactments.

4. The learned counsel for the Petitioner submits that the Petitioner had

failed to noticed that both the impugned order and the notice that preceded the impugned order. Thus, the Petitioner is before this Court against the impugned order.

5. The learned counsel for the Petitioner submits that entire amount of the disputed tax, penalty and interest has already recovered and further submitted that the Petitioner may be given one opportunity to explain the case afresh.

6. Recording the submission made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order, subject to the verification that the entire amount of disputed tax, penalty and interest has already been recovered from the Petitioner.

7. In case no such recovery has been made, the Petitioner shall deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty 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 16.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.04.2025 as an addendum to the Show Cause Notice dated 16.11.2024.

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, 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 25% 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.

31.10.2025

Neutral Citation : Yes / No
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To:

The State Tax Officer (FAC)
Edappadi Assessment Circle,
Salem.

C.SARAVANAN, J.

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