



WEB COPY



W.P.Nos.40249 and 40252 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.40249 and 40252 of 2025

and

W.M.P.Nos.45206, 45207 and 45212 of 2025

Globe Logistics

Represented by its Proprietor

Smita Surti.

... Petitioner in both W.Ps.

Vs.

1.The Deputy State Tax Officer – 2,
(also known as the Deputy Commercial Tax Officer),
Hosur (North-2), Hosur,
Krishnagiri, Tamil Nadu.

2.The Deputy Commissioner (CT),
Tiruppur (North-1)
Tiruppur, Tamil Nadu.

... Respondent in both W.Ps.

Prayer in W.P.No.40249 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent herein in GSTIN/33BVQPS2715E2ZH/2020-21 in Form GST DRC – 07 in Order Reference No.ZD330225231187P dated 22.02.2025 and quash the same.



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Prayer in W.P.No.40252 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 2nd respondent herein in GST APL – 02 bearing reference No.ZD330925207080R dated 17.09.2025 and quash the same.

For Petitioner : M/s.K.Siri Chandana

For Respondents : Mrs.K.Vasanthamala
Government Advocate

COMMON ORDER

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

2. By this common order, both these Writ Petitions are being disposed of.

3. In W.P.No.40249 of 2025, the petitioner has challenged the impugned assessment order dated 22.02.2025 after the petitioner unsuccessfully challenged the same before the Appellate Authority which came to be rejected vide order dated 17.09.2025 which is the subject matter of challenge in W.P.No.40252 of 2025.



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4. As far as the second mentioned impugned order dated 17.09.2025 passed by the Appellate Authority is concerned, there is no scope for any interference as the order has been passed strictly in accordance with Section 107 of the respective GST enactments.

5. However, as far as W.P.No.40249 of 2025 is concerned, wherein, the petitioner has challenged the impugned assessment order dated 22.02.2025, this Court is inclined to quash the impugned order and the case is remitted back to the respondent concerned to pass a fresh order subject to the petitioner depositing 25% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

7. In case the Petitioner complies with the above stipulations, the respondent concerned shall proceed to pass a final order on merits and in



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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.

8. In case the Petitioner fails to comply with any of the stipulations, the respondent concerned 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 respondent concerned shall give due notice to the Petitioner.

10. In the result, W.P.No.40249 of 2025 stands disposed of with the above observations. W.P.No.40252 of 2025 stands dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

25.10.2025

Neutral Citation : Yes / No
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To:
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- 2.The Deputy Commissioner (CT),
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