IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40809 of 2025
and W.M.P.Nos.45725 and 45727 of 2025

Tvl. Annai Madha Agencies,
Rep by its Proprietor
142, Salem Road, Namakkal
Tamil Nadu 637 001 ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Namakkal (Town) Assessment Circle,
Integrated Commercial Taxes Building,
1st floor BSNL – Opp Mohanur Road
Namakkal – 637 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No.33BBAPS9205F1ZU/2020-21 dated 12.02.2025 and quash the same.

For Petitioner : Ms.A. Divya
For Respondent : Mrs. P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this case, the petitioner is challenging the impugned order dated 12.02.2025 passed under Section 73 of the respective GST Enactments Act. The impugned order has preceded a notice in DRC 01 dated 24.11.2024 under Section 73 of the respective GST Enactments Act. Since the petitioner failed to respond to the aforesaid notice, the petitioner has thus been served with the impugned order dated 12.02.2025. After the impugned order was passed on 12.02.2025, the petitioner unsuccesfully approached the respondent under Section 161 of the respective GST Enactments Act which has been rejected by an order dated 22.05.2025, the petitioner has not challenged the aforesaid order dated 22.05.2025 before this court.

4. Following the consistent view taken by this court under similar circumtances, the case is remitte back to the 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.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST FORM DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

6. 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.

7. 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.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

C.SARAVANAN, J.
gv

9. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 12.02.2025.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

29.10.2025

Neutral Citation : Yes / No

gv

To:

The Assistant Commissioner (ST) (FAC)
Namakkal (Town) Assessment Circle,
Integrated Commercial Taxes Building,
1st floor BSNL – Opp Mohanur Road
Namakkal – 637 001.

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