IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39299 of 2025
and
W.M.P. Nos. 44117 and 44120 of 2025

Tvl. Alamelu Construction Nagaraj Sellapan,
Rep., by its Proprietor,
Chellapan ...Petitioner

Versus

The State Tax Officer,
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle,
Namakkal. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records relating to the impugned proceedings passed by the respondent in the order vide TNGST 33AWRPS4862P1ZH/2019-20 dated 19.08.2024 along with consequential proceedings under Section 74 in FORM GST DRC 07 vide ref.no.ZD3308241568732 dated 19.08.2024 for the Assessment Year 2019-

20 and quash the same.

For Petitioner	: Ms. R. Hemalatha
For Respondent	: Mr. V. Prashanth Kiran, Government Advocate

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 19.08.2024, which was preceded by a notice in DRC-01 dated 02.05.2024. The Petitioner has discharged part of the tax liability proposed in DRC-01 to an extent of Rs.1,68,000/- on 12.08.2024. Thus, on the balance amount of Rs.3,65,572/- together with interest and penalty has been confirmed as detailed below:

TAX PERIOD: 2019-20				
ACT	**TAX**	**INTEREST***	**PENALTY**	**TOTAL**
CGST	182,786	99065	182786	**464,637**
SGST	182786	99065	182786	**464,637**
TOTAL	**365,572**	**198,130**	**365,572**	**929,274**

3. It is noticed that the Petitioner has not responded to the show cause

notice issued in DRC-01 dated 02.05.2024 and thus, has suffered the impugned order. The period of limitation for filing an appeal has also expired long ago.

4. Considering the same and following the consistent view under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

5. Within the said period, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.05.2024, together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 02.05.2024.

6. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

7. 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 lifted.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of disputed tax and no other amount is in arrears barring the amount demanded under the impugned order.

9. 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.

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

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

16.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The State Tax Officer,
Office of the Commercial Tax Officer,
Rasipuram Assessment Circle,
Namakkal.

C.SARAVANAN, J.

AT

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