IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39990 of 2025
and
W.M.P.Nos.44913 and 44914 of 2025

Tvl.Agaram Super Market,
Represented by its Proprietor
Alexander Sivalingam ... Petitioner

Vs.

The Assistant Commissioner (ST),
Gugai Circle, Commercial Tax Building,
Pitchards Road, Salem – 636 007. ... 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 on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD330824202686C dated 22.08.2024 along with detailed order in GSTIN-33AMQPS8346D2ZN dated 22.08.2024 for the assessment period 2019 – 2020, and quash the same.

For Petitioner : Mr.N.Chandrasekar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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. The Petitioner is before this Court against the impugned assessment order dated 22.08.2024 in Form GST DRC – 07 along with detailed order dated 22.08.2024 passed for the tax period 2019-2020. It is noticed that the impugned order is preceded by a Show Cause Notice in Form GST DRC – 01 dated 31.05.2024 passed under Section 73 of the respective GST enactments for the aforesaid tax period to which the Petitioner has failed to respond and has thus suffered the impugned order.

4. The Petitioner has approached this Court after unsuccessfully challenging the aforesaid assessment order before the appellate authority by filing an appeal on 21.12.2024 and the same was rejected by an order dated 25.03.2025 with the following observations:-

> *"Other reason – Incomplete application. No grounds of appeal, statement of facts attached with APL-01. Hence, rejected."*

5. The learned counsel for the Petitioner submits that the Petitioner agrees to pre-deposit 50% of the disputed tax.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the Respondent to re-do the excise subject to the Petitioner

depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 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 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

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. 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. Needless to state, the amount of 10% already pre-deposited at the time of filing of an appeal before the Appellate Authority shall be adjusted for the subject to computation of 50%.

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

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

25.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Gugai Circle, Commercial Tax Building,
Pitchards Road, Salem – 636 007.

C.SARAVANAN, J.
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