



WEB COPY



W.P.No.40913 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40913 of 2025

and

WMP.Nos.45861 & 45863 of 2025

M/s.Victory Castings
Rep.by its Prop.Mr.Raghu N.K.
GSTIN:33ADNPR5733P1ZT
3 /4, Airman Enclave, Selaiyur
Chennai 600 073.

...Petitioner

Vs.

1.The Deputy Commissioner (ST)
Tambaram Zone
No.26, Abhirami Complex, Kanchipuram Hihg Road
Thimmavaram, Chengalpattu 603 101.

2.The Assistant Commissioner (ST)
Selaiyur Assessment Circle
Room No.341, 3 Floor, Chennai East Division
Integrated Commercial Taxes and Registration Department
Nandhanam, Chennai 600 035.

...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned Order issued by the 2nd Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref.No.ZD331223269970D dated 30.12.2023 and quash the same.

1/5



W.P.No.40913 of 2025

For Petitioner : M/s.S.Akila

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

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

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 Respondents.

3. The petitioner has challenged the impugned order dated 30.12.2023 in DRC-07 which preceded a Show Cause Notice in DRC-01 dated 30.09.2023. The facts are much identical as in the W.P.No.40904 of 2025 filed by the petitioner as far as the reasons for the petitioner failed to file a reply to the Show Cause Notice that preceded the impugned order.

4. In view of the orders passed in W.P.No.40904 of 2025, the impugned order is quashed and the case is remitted back to the second



W.P.No.40913 of 2025

respondent to pass orders on merits, subject to the petitioner filing a reply to the Show Cause Notice within a period of thirty (30) from the date of receipt of a copy of this order and the conditions stipulated in W.P.Nos. 40904 of 2025.

5. In case the Petitioner complies with the above stipulations, the 2nd 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

6. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.



W.P.No.40913 of 2025

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

04.11.2025
(3/3)

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

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