IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39450 of 2025
and
WMP Nos.44298 & 44299 of 2025

Tvl.Nagarajan Sellapan
27, NA, V.Nagar Road
No.17, Rasipuram, Namakkal,
Tamil Nadu 637 408.

Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax officer,
Rasipuram, Namakkal, Tamil Nadu.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the Order vide GSTIN: 33AWRPS4862P1ZH/2022-23 dated 16.08.2023 along with consequential proceedings under section 74 in FORM GST DRC 07 vide ref no. ZD330823085108B dated 16/08/2023 for the Assessment Year 2022-2023 and to quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of 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 the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 16.08.2023 which preceded a notice in DRC-01 dated 13.02.2023 for the tax period between April 2022 – March 2023.

4. Reading of the impugned order dated 16.08.2023 indicates that the Petitioner has participated in the assessment proceedings by filing a reply to the

Show Cause Notice in DRC-01 dated 13.02.2023, and sought time to pay the balance of tax demand made for the aforesaid period. The petitioner's reply has been considered and thereafter, the impugned order came to be passed.

5. It is however submitted that the impugned order has been passed in gross violation of principles of natural justice. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

6. Learned Government Advocate for the Respondent on the other hand would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage of proceeding, deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. Though there is an enormous number of days delay in approaching this Court, yet this Court is inclined to quash the impugned order subject to the petitioner complying with the following conditions:

(i) The petitioner shall deposit 100% of the disputed tax in cash, within a period of thirty (30) days from the date of receipt of a copy of this order.

(ii) The Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 13.02.2023 together with requisite documents to substantiate the case by treating the impugned order dated 16.08.2023 as addendum to the Show Cause Notice dated 13.02.2023, within such period as stated above.

9. The Respondent shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

10. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The State Tax Officer
Office of the Commercial Tax Officer,
Rasipuram, Namakkal, Tamil Nadu.

C.SARAVANAN J.

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