IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39632 of 2025
and
W.M.P.Nos.44519 and 44520 of 2025

Tvl.The Covai Mail,
Represented by its Proprietor
K.C.Srinivasan ... Petitioner

Vs.

The Deputy State Tax Officer-1,
P N Palayam Circle,
Coimbatore, Tamil Nadu. ... 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 of the impugned Assessment Order in Ref.No.ZD330824043335I dated 06.08.2024 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the Respondent herein, quash the same.

For Petitioner : Ms.Kumudhaa.G

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 06.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 11.01.2024 and the Petitioner was called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 14.02.2024, 21.02.2024 and 08.07.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed on 19.02.2024, 28.02.2024 and on 12.07.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

5. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

6. However, considering the fact that the impugned Order dated 06.08.2024 was passed for the Tax Period between April, 2020 and March, 2021, in order to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.

7. The Petitioner shall contemporaneously file a reply to the Show Cause Notice in GST DRC-01 dated 11.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.08.2024 as an addendum to the Show Cause Notice dated 11.01.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. It is stated by the learned counsel for the Petitioner that a sum of

Rs.5,77,575/- has already been recovered over a period of time. The submission of the learned counsel for the Petitioner appears to be reasonable. Therefore, the amount already recovered shall be adjusted towards deposit of 50% of the disputed tax as ordered above, subject to verification.

9. Subject to the Petitioner complying with the above stipulated conditions, 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 thereafter.

10. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

12. It is made clear that recovery of 50% of the disputed tax ordered

above pertains only to the impugned Order dated 06.08.2024.

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

22.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-1,
P N Palayam Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

arb

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