IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41670 of 2025
and
W.M.P.Nos.46702 and 46704 of 2025

Tvl.V ONE JEWELS,
Represented by its Partner
S.Vignesh ... Petitioner

Vs.

Assistant Commissioner (ST) Inspection,
Big Bazaar Street Circle,
Coimbatore, Tamil Nadu – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order bearing Ref.No.ZD3307240643400 dated 04.07.2024 for the Financial Year 2021-2022 for GST: 33AATFV8708R1Z1, passed under Section 74 of the TNGST Act, 2017 by the Respondent, to quash the same and consequently direct the Respondent to drop all related proceedings.

For Petitioner : Ms.B.Revathi
for Mr.M.Velmurugan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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, following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD3307240643400 dated 04.07.2024, which was preceded by a Show Cause Notice in DRC-01 dated 19.03.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 04.07.2024.

4. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh, to retrieve its grievance and therefore seeks for a remand.

5. Learned counsel for the Petitioner further submits that no case is made out for imposing penalty under Section 74 of the respective GST enactments.

6. Learned Government Advocate for the Respondent on the other hand would submit that the Petitioner has an alternate remedy under Section 107 of the respective GST enactments and since the Petitioner failed to file a Reply to the Show Cause Notice, the impugned Order has been passed.

7. I have heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and perused the materials available on record.

8. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has

already expired. The present Writ Petition has been filed only on 30.10.2025.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken by this Court under similar circumstances has been to relegate the party to work out the remedy, this Court is inclined to dispose of this Writ Petition by remitting the case back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.07.2024 as an addendum to the Show Cause Notice dated 19.03.2024.

12. 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.

13. 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.

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

15. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 04.07.2024.

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

03.11.2025
(½)

Neutral Citation : Yes / No

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To:

Assistant Commissioner (ST) Inspection,
Big Bazaar Street Circle,
Coimbatore, Tamil Nadu – 641 018.

C.SARAVANAN, J.
arb

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