IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39681 of 2025 and
W.M.P.Nos.44582 and 44583 of 2025

TVL.V One JEWELS
Rep. by its partner, S.Vignesh,
524, Second Floor, Vysial Street, Coimbatore,
Tamilnadu, 641001 ... Petitioner

Vs.

Assistant Commissioner (ST), Inspection
Big Bazaar Street Circle, Coimbatore,
Tamil Nadu-641001 ... 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. ZD330724064293F dated 04.07.2024 for FY 2020-2021 for GST 33AATFV8708R1Z1 passed under Section 73 of the TNGST Act, 2017 by the respondent, to quash the same and consequently direct the respondent to drop all related proceedings.

For Petitioner : Mr.G. Sivakumar
for Mr.M.Velmurugan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref. No. ZD330724064293F dated 04.07.2024, whereby the petitioner has been imposed with the penalty of Rs.7,63,138/- under Section 74(9) r/w 122 of the respective GST Act.

2. The impugned order is an *exparte* order. However, the petitioner failed to respond to the same and thus, suffered the impugned order dated 04.07.2024.

3. Although the learned Government Advocate for the respondent submitted that the petitioner has slept over the rights and therefore, the writ petition is liable to be dismissed, following the consistent view taken by this Court under similar circumstances, this Court is inclined to remit 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/Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

4. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST 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 within a period of thirty (30) days from the date of receipt of a copy of this order.

5. 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.

6. 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.

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

23.10.2025

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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To:

Assistant Commissioner (ST), Inspection
Big Bazaar Street Circle, Coimbatore,
Tamil Nadu-641001.

W.P.No.39681 of 2025 and
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