IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41499 of 2025
and
W.M.P.Nos.46472 and 46473 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.ZD3307240645377 dated 04.07.2024 for the Financial Year 2023-2024 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.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD3307240645377 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. By the impugned Order dated 04.07.2024, the following amounts has been confirmed against the Petitioner:-

Details	Grounds	Tax due IGST (In Rs.)	Tax due CGST (In Rs.)	Tax due SGST (In Rs.)	Penalty CGST (In Rs.)	Penalty SGST (In Rs.)	Total (In Rs.)
Defect 1	ITC availed without receipts of goods	6438	12141572	12141572	0	0	24289582
Defect 2	-	0	7090615	7090615	0	0	14181230
Defect 3	-	0	0	0	7035723	7035723	14071446
Total		6438	19232187	19232187	7035723	7035723	52542258

5. Learned counsel for the Petitioner submits that the Petitioner has paid the following amounts which have not been considered by the Respondent while passing the impugned Order:-

Sl.No.	Payment Details	Amount (in Rs.)
1.	Amount already paid for this demand but not considered in the Impugned Order	1,11,88,464
2.	Amount paid after passing of the Impugned Order	12,00,000
	Total	1,23,88,464

6. Hence, the learned counsel for the Petitioner submits that the case can be remitted back to the Respondent to pass a fresh order subject to any term that may be fixed by this Court.

7. 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 29.10.2025.

8. 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.

9. Therefore, 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 amounting to 1,92,32,187/- 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.

10. 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.

11. Subject to the Petitioner complying 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.

12. The pre-deposit of 50% of the disputed tax shall be subject to any amount that has been paid by the Petitioner as stated above.

13. In case the Petitioner has already deposited the aforesaid amount, the Petitioner shall deposit Rs.1,30,41,174/- as has been undertaken by the Petitioner in the summary filed before this Court. Otherwise, the Petitioner

shall deposit 50% of the disputed tax amounting to Rs.1,92,32,187/- as observed in Paragraph No.9 of this order.

14. 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.

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

16. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 04.07.2024.

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

03.11.2025

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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