



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42954, 42956, 42983 & 42988 of 2025

and

**WMP.Nos.48063, 48065,48068, 48069, 48070, 48072, 48111, 48113,
48114,48118, 48119, 48120 of 2025**

M/s.Hind Aluminium Company

Rep by its Proprietor

Mr.Mohanan Gnanasekar

SF.No.185/2B, Dr.No.185/2

Thiruvalluvar Nagar, Hosur, Krishnagiri,

Tamil Nadu-635126

...Petitioner in all the petitions

Vs.

1. The State Tax Officer

Inspection Cell-I

Office of the Joint Commissioner (ST) Intelligence

Hosur Intelligence Division

Hosur- 635 109

2.The Deputy State Tax Officer

Hosur Intelligence Wing

Office of the Joint Commissioner (ST) Intelligence

Hosur Intelligence Division



3. The Assistant Commissioner (ST)
Hosur (North) -I Assessment Circle
Commercial Taxes Department
2nd floor, Seetha Ram Nagar Meadu
Hosur- 635 109

...Respondents in all the petitions

Prayer in W.P.Nos.42954/2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AMKPG7664E1Z1/2020-21 dated 04.03.2025, the order dated 04.03.2025 passed under Section 74 of the CGST/TNGST Act, 2017 and the summary of the Order in Form GST DRC -07 bearing Ref.No.ZD330325016108U dated 04.03.2025 and quash the impugned proceedings.

Prayer in W.P.No.42956/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AMKPG7664E1Z1/2023-24 dated 04.03.2025, the order dated 04.03.2025 passed under Section 74 of the CGST/TNGST Act, 2017 and the summary of the Order in Form GST DRC-07 bearing Ref.No.ZD330325016108U dated 04.03.2025 and quash the impugned proceedings.

Prayer in W.P.No.42983/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AMKPG7664E1Z1/2021-22 dated 04.03.2025, the order dated 04.03.2025 passed under Section 74 of the CGST/TNGST Act, 2017 and the summary of the Order in Form GST DRC-07 bearing



Ref.No.ZD330325016108U dated 04.03.2025 and quash the impugned proceedings.

Prayer in W.P.No.42988/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings of the first respondent in GSTIN:33AMKPG7664E1Z1/2022-23 dated 04.03.2025, the order dated 04.03.2025 passed under Section 74 of the CGST/TNGST Act, 2017 and the summary of the Order in Form GST DRC-07 bearing Ref.No.ZD330325016108U dated 04.03.2025 and quash the impugned proceedings.

For Petitioner in all the petitions : Mr.P.Rajkumar

For Respondents in all the petitions : Mr.C.Harsha Raj

Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.



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3. By these common order, all the four writ petitions have been disposed of. These impugned orders dated 04.03.2025 have preceded the notices in DRC 01 dated 19.08.2024 to which the petitioner failed to respond completely as the petitioner failed to upload the documents to sustain the defence in the reply.

4. Learned counsel for the petitioner would submit that the petitioner be given one opportunity to explain the case. It is also submitted that the petitioner did not get time to upload the documents. It is informed by the learned counsel for the petitioner that the petitioner is willing to deposit 25% of the disputed tax.

7. Considering the above submission and following the consistent view taken under similar circumstances and to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the 1st 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 as follows:-

Sl.No.	Writ Petition No.	Amount to be deposited
1.	42954/2025	25%
2.	42956/2025	25%
3.	42983/2025	25%
4.	42988/2025	25%

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC 01 dated 19.08.2024 together with requisite documents to substantiate the case by treating the impugned orders dated 04.03.2025 as an addendum to the Show Cause Notices dated 19.08.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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 vacated.

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10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.



17.11.2025

Neutral Citation : Yes / No

gv

C.SARAVANAN, J.

gv

To:

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Inspection Cell-I
Office of the Joint Commissioner (ST) Intelligence
Hosur Intelligence Division
Hosur- 635 109
- 2.The Deputy State Tax Officer
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