IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40818 of 2025
and
W.M.P.Nos.45739 and 45740 of 2025

M/s.Madhu Medicals
Rep by its Proprietor
Ms.M.Moulika
D.No.2/437, S.No.218/6A,
Gopinathampatti Koot Road
Parayapatti Post
Harur Taluk
Dharmapuri – 636 903 ... Petitioner

Vs.

The Deputy State Tax Officer – II (FAC)
Harur Assessment Circle,
Harur. ... 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 respondent in GSTIN No:33CPEPM4294R1Z6/2017-18 and quash the proceedings dated 17.08.2023 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs. K.Vasanthamala
Government Advocate

ORDER

Mrs. K.Vasanthamala, 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 dated 17.08.2023 under Section 74 of the respective GST Enactments Act. The impugned order has preceded notice in DRC 01 dated 24.04.2023 to which the petitoner has not complied with. Thus the impugned order has been passed whereby the proposal has been confirmed.

4. The case of the pettioner is that the petitioner's GST registration was cancelled as early as on 15.02.2020 and that petitioner no longer carrying on the business and that the petitioner is unaware of the passing of the impugned order and so the petitioner had closed down the business.

5. Having considered the submission made by the learned counsel for the petitioner and the learned counsel for the respondent and following the consistent view taken by this court under similar circumtances, I am inclined to remit the case back to the Respondent to pass a fresh order subject to the Petitioner depositing 100% 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.04.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.08.2023 as an addendum to the Show Cause Notice dated 24.04.2023.

7. 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.

8. In case the Petitioner fails to comply with any of the stipulations, the

C.SARAVANAN.,J
gv

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.

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

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

29.10.2025

Neutral Citation : Yes / No
gv

To:
The Deputy State Tax Officer – II (FAC)
Harur Assessment Circle,
Harur.

W.P.No.40818 of 2025 and

W.M.P.Nos.45739 and 45740 of 2025