



WEB COPY



W.P.No.40799 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40799 of 2025

and

W.M.P.Nos.45709 & 45710 of 2025

Tvl.Eswari Construction,
Rep.by its Proprietor S.Balakumar
314/New 786,
Koraiyar Bidge,
Needamangalam – 614 404

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Mannargudi Circle,
Thiruvarur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent in GSTIN:33AAEFE7973Q1ZQ/2023-24 dated 03.04.2025 and Form DRC-07 issued in Reference No:ZD330425029503P dated 03.04.2025 and quash the same as illegal, without jurisdiction and against the principles of natural justice and to direct the respondent to release the blocking of the petitioner's Input Tax Credit.



W.P.No.40799 of 2025

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 03.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.12.2024. In the said Show Cause Notice, the Petitioner was called upon to file a reply by 02.01.2025. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and therefore, suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.



W.P.No.40799 of 2025

WEB COPY

4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned Assessment Order dated 03.04.2025 is quashed and the case is remitted 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 03.12.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 03.04.2025 as an addendum to the Show Cause Notice dated 03.12.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.



W.P.No.40799 of 2025

WEB COPY

7. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, attachment of the bank account of the Petitioner shall also stand raised.

8. 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.

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



W.P.No.40799 of 2025

10. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

28.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-II,
Mannargudi Circle,
Thiruvarur.



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W.P.No.40799 of 2025

C.SARAVANAN, J.

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W.P.No.40799 of 2025

28.10.2025