IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40806 of 2025
and
W.M.P.Nos.45718 & 45720 of 2025

Sri Akshaya Hollow Blocks
Rep.by its Proprietor,
Sri Anbu,
No.1/473A, Konanoor,
Pochampalli,
Krishnagiri – 635 206. ... Petitioner

Vs.

Deputy State Tax Officer-I,
Krishnagiri II Assessment Circle,
Krishnagiri. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the respondent in GSTIN:33ADKPA1411A1ZP/2020-21 and quash the proceeding dated 12.02.2025.

For Petitioner : Mr.Raveendran B

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 12.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024. In the said Show Cause Notice, the Petitioner was called upon to file a reply by 13.12.2024 and to appear for Personal Hearing on 06.12.2024 at 11:45 am. Thereafter, the petitioner was issued with a Reminder on 20.12.2024, in which, he was called upon to file a reply by 27.12.2024 and to appear for Personal Hearing on 27.12.2024 at 11:30. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and has therefore suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of

the respective GST enactments, 2017 has also expired.

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 12.02.2025 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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

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.

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:

Deputy State Tax Officer-I,
Krishnagiri II Assessment Circle,
Krishnagiri.

C.SARAVANAN, J.

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W.P.No.40806 of 2025

28.10.2025