IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41560 of 2025
and
W.M.P.Nos.46573 & 46575 of 2025

1. M/s. Schakralaya Motors
A Unit Of GRK Theatres Pvt Ltd
Represented by its Authorized
Signatory Mrs . D Gomathi, No.431,
Cuddalore Main Road,
Murungapakkam, Pudhucherry- 605
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Petitioner(s)

Vs

1. The Superintendent of GST and
Central Excise
Range 1-D Puducherry No. 48/1
Second Floor, Azeez Nagar,
Reddiyarpalayam, Puducherry 605 010

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned Order in Original No.04/2025 (Supdt-1 D)-GST dated 24.02.2025, with summary of Order in Form DRC-07 along with Consequential rectification order in Form DRC-08 bearing Reference No.ZD340725001333U dated 26.07.2025 along with Annexure dated 23.07.2025 for the period 2020-21, and quash the same.

For Petitioner(s): M/s.R. Hemalatha

For Respondent: Mr.K.S.Ramasamy
Senior Standing Counsel

ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent, this writ petition is being disposed of at the time of admission.

3. The petitioner is aggrieved by the impugned Order in Original No.04/2025 (Supdt-1 D)-GST dated 24.02.2025 passed by the sole respondent and also the order dated 23.07.2025 passed under Section 161 of the respective

GST Enactments, whereby penalty has been imposed on the petitioner. The petitioner is aggrieved by the impugned order as there is a unilateral enhancement of the penalty as also imposition of tax.

4. The learned counsel for the petitioner submitted that the petitioner will deposit 25% of the disputed tax and file a proper reply to the notice that preceded with an impugned Order in Original No.04/2025 (Supdt-1 D)-GST dated 24.02.2025.

5. Recording the same, this writ petition is disposed of by remitting the case back to the respondent to pass fresh orders, 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 14.11.2024.

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 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.

31-10-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Superintendent of GST and
Central Excise
Range 1-D Puducherry No. 48/1
Second Floor, Azeez Nagar,
Reddiyarpalayam Puducherry 605 010

C.SARAVANAN, J.

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