IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46650 of 2025
and
W.M.P.Nos.52054 and 52055 of 2025

Tvl.Arthanari Clothing Private Limited,
Rep by its Director
Thalamuthunatarajan Sashikumar,
68/2B, Manalkadu,
Erumapalayam,
Salem-636 015. ... Petitioner

Vs.

1.Assistant Commissioner (ST),
Kondalampatty Assessment Circle,
Integrated Commercial Tax Building,
Pitchards Road, Hasthampatty,
Salem-636 015.

2. The Branch Manager,
Tamilnadu Mercantile Bank Ltd,
No.126, Fort Mani Road,

Shevapet,
Salem. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the 1st respondent in 33AAECA5322Q1ZL/2019-2020 dated 19.08.2024 and Summary of the Order in the Reference No.ZD330824156391E dated 19.08.2024 and the consequential intimation along with FORM GST DRC-13 in GSTIN No.33AAECA5322Q1ZL/2025/A1/dated 07.10.2025 and quash the same and consequently direct the 1st resopndent to entertain the records, documents and reply therewith and then pass an order after affording a personal hearing.

For Petitioner : Mr.M.Hariharan

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 19.08.2024 and consequential intimation notice in Form GST DRC-13 dated 07.10.2025 both passed by the 1st respondent. The impugned Assessment order dated 19.08.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 17.05.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 19.08.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 26.11.2025.

5. The learned counsel for the petitioner submitted that a sum of Rs.4,66,938/- has already been recovered from the petitioner's electronic credit ledger on 27.11.2024 towards total tax liability of Rs.8,27,836/-,

6. The learned counsel for the respondent, however, is unable to confirm the same.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.

9. It is made clear that if the aforesaid amount has already been recovered from the petitioner as stated above and is above to 50% of the disputed tax confirmed vide the impugned order, no further amount is required to be pre-deposited by the petitioner for the denovo adjudication. This will be however subject to verification by the 1st respondent.

10. Thus, the amount which is said to have already been recovered from the petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the 1st respondent.

11. Within such time, the Petitioner shall also file a reply to the

Show Cause Notice in GST DRC-01 dated 17.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 17.05.2024.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

14. 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.

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

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

03.12.2025

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Neutral Citations: Yes/No

To:

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Integrated Commercial Tax Building,
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Salem-636 015.

2. The Branch Manager,
Tamilnadu Mercantile Bank Ltd,
No.126, Fort Mani Road,
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C.SARAVANAN, J.

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