IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40936 of 2025
and
W.M.P.Nos.45887 and 45888 of 2025

Tvl.Lakshmi Saraswathi Trailers
Rep by its Proprietor
N.Ponnusamy ... Petitioner

Vs.

The Deputy State Tax Officer – 1 / The Deputy Commercial Tax Officer,
Namakkal Town Assessment Circle,
Namakkal District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records in GSTIN No.33ARWPP1589N1ZR/2018-19 dated 23.01.2023 in FORM GST ASMT – 15 and consequential order dated 23.01.2023 in Ref.No.ZD3301230769387 on the file of respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of GST Act, 2017, and direct the respondent to pass orders after providing an opportunity of personal hearing to the Petitioner.

For Petitioner : M/s.L.Sweety

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order

dated 23.01.2023 for the tax period 2018 – 2019. By the impugned order, the demand proposed in DRC – 01 dated 14.02.2022 has been confirmed as detailed below:-

Tax Period	Act	Tax (in Rs)	Interest (in Rs)	Penalty (in Rs)	Total (in Rs)
2018 – 19	SGST	869100	685451	869100	2423681
	CGST	869100	685451	869100	2423681
	Total	1738200	1370902	1738200	4847302

4. The learned counsel for the Petitioner submits that the Petitioner's registration was cancelled as early as 06.11.2019 with effect from 19.01.2018 under Section 29(2) of the respective GST enactments on the ground of the failure on the part of the Petitioner to file return for continuous period of six months under Section 10 of the respective GST enactments.

5. The learned counsel for the Petitioner further submits that the

Petitioner became aware of the impugned order only after the recovery proceedings were issued with attachment of immovable property of the Petitioner. Failure to comply with the mandatory requirement for filing return has resulted in cancellation of registration and thus the Petitioner is now facing the impugned order.

6. The learned counsel for the Petitioner has also submitted that for the tax period 2017 – 2018, demand was confirmed for a sum of Rs.1,60,000/- which was impugned in W.P.No.40949 of 2023 which came to be disposed on 03.11.2025.

7. The learned counsel for the petitioner fairly concedes that the Petitioner has been directed to deposit 100% of the disputed tax. It is submitted that the Petitioner is a senior citizen and therefore the Petitioner has no means to pay 100% of the disputed tax. As the Petitioner was an assessee liable to pay

tax under Section 10 of the respective GST enactments and cancellation of the registration and the impugned order purely on account of the failure on the part of the Petitioner to file returns.

8. The learned counsel for the Petitioner further submits that the Petitioner is willing to deposit 50% of the disputed tax.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and following the consistent view taken by this Court under similar circumstances and considering the extenuating circumstances noted above, the case is remitted back to the 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 days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC – 01 dated 14.02.2022 together with requisite documents to substantiate the case by treating the impugned order dated 23.01.2023 as an addendum to the Show Cause Notice dated 14.02.2022.

11. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. 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.

13. 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.

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

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

05.11.2025

Neutral Citation : Yes / No

jas

To:

The Deputy State Tax Officer – 1 / The Deputy Commercial Tax Officer,
Namakkal Town Assessment Circle,
Namakkal District.

C.SARAVANAN, J.

jas

W.P.No.40936 of 2025
and
W.M.P.Nos.45887 and 45888 of 2025

05.11.2025