



WEB COPY



W.P.No.44073 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44073 of 2025

and

W.M.P.Nos.49181 and 49182 of 2025

S.Malini

Proprietrix of Tvl.P.R.S.Enterprises.

... Petitioner

Vs.

The State Tax Officer,
Oragadam Assessment Circle,
4/109, 3rd Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathepet,
Chennai – 600 123.

... Respondent

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 on the file of the Respondent leading to the issuance of Impugned Order dated 02.06.2025 vide Ref.No.ZD330625009515K/2022-23 passed by the Respondent and quash the same and consequently direct the Respondent to re-adjudicate the Show Cause Notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law.



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For Petitioner : Mr.AG Sathyanarayana

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

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 Respondent.

3. The Petitioner is before this Court against the impugned order dated 02.06.2025, which which was preceded by a Show Cause Notice in GST DRC-01 dated 21.10.2024 for the tax period 2022 – 2023. The Petitioner has failed to respond to the same and has thus suffered the impugned order.

4. The learned counsel for the Petitioner submits that earlier an intimation was sent in DRC – 01A dated 26.07.2023 which was responded by the Petitioner on 05.10.2023.



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5. The learned counsel for the Petitioner further submits that the Petitioner is under the impression and that the reply of the Petitioner dated 05.10.2023 was accepted and therefore the Petitioner has failed to respond to the Notice in GST DRC – 01 dated 21.10.2024, as the Petitioner was unaware of the same.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.06.2025 as an addendum to the Show Cause Notice dated 21.10.2024.



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9. 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 vacated.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

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



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

No costs. Connected Writ Miscellaneous Petitions are closed.

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Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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