



WEB COPY



W.P.No.40278 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40278 of 2025

and

W.M.P.Nos.45236 and 45237 of 2025

M/s.S.P.Tractors,
T.S.No.9/3A Vaduvur Main Road,
Neduvakottai Mannargudi
Tiruvarur – 614 001.
Represented by its Managing Partner,
Mr.Peter Ganecis Francis.

... Petitioner

Vs.

The State Tax Officer,
Mannargudi Assessment Circle,
West First Street, Water Tank Building,
Mannargudi – 614 001.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records connected with DRC – 07 GSTIN No.33ADQFS4451C1Z4/2020-21 dated 15.02.2025 passed by the respondent herein, and to quash the same for having been passed contrary to the statutory mandate and in gross violation of principles of natural justice.



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For Petitioner : Mr.S.Shriram
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 15.02.2025 passed by the respondent for the tax period 2020 – 2021. By the impugned order, the demand that was proposed in notice in DRC – 01 dated 23.11.2024 has been confirmed. Since the petitioner has failed to respond to the same.

4. The learned counsel for the petitioner submits that out of the total tax liability of Rs.7,92,469/-. Already a sum of Rs.2,71,978/- has been recovered on the following two dates:-



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<i>Sl.No</i>	<i>Date</i>	<i>Tax liability amount</i>
1	22.05.2025	2,56,966/-
2	31.07.2025	15,012/-
Total		2,71,978/-

5. The learned Special Government Pleader for the respondent would submit that he has no instructions to confirm the same and therefore the same may be subject to verification.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and following the consistent view taken by this Court under similar circumstances, the impugned order 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 within a period of thirty days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite



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documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

8. 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.

9. 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. Needless to state, any amount recovered from the petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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



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11. 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:

The State Tax Officer,
Mannargudi Assessment Circle,
West First Street, Water Tank Building,
Mannargudi – 614 001.



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