IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41308 of 2025
and WMP.Nos.46249 and 46250 of 2025

Ayanaar Muthu
(Civil Contractor)
No.709, RMI Nagar, Anna Street,
Pudhupattinam, Kancheepuram,
Tamil Nadu 603 102

Petitioner(s)

Vs

The Deputy State Tax Officer (ST)- 1
Thirukazhukundram Assessment Circle,
Station. No.42-Wahab Nagar,
Thirukazhukundram- 603 109.

Respondent(s)

PRAYER

calling for the records on the file of the Respondent herein in the order Ref No. GSTIN 33AVWPM3021E2ZP dated 3rd January 2025 issued along with the summary of the order in form GST-DRC-07 reference no. ZD3301250164480 dated 3rd January 2025 passed for the assessment year between April 2020 to March 2021 and quash the same.

For Petitioner(s): M/s.S. Vishnupriya

For Respondent: M/s.Amirtha Poonkodi Dinakaran, G.A.

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate appearing for the Respondent.

2. The Petitioner has challenged the impugned order dated 03.01.2025 preceded with a show cause notice in DRC-01 dated 03.10.2024. Since the Petitioner failed to respond to the aforesaid notice, the impugned order has been passed.

3. The learned counsel for the Petitioner submits that as against the total amount of Rs.1,26,165/-, tax liability confirmed in the impugned order towards GST, the Petitioner has already paid Rs.12,924/-, which is approximately 10.24%. It is submitted that as far as SGST is concerned as against the aforesaid Tax liability of Rs.1,26,165/-, the Petitioner has already paid Rs.35,920/- and in all, he has paid Rs.48,844/-.

4. The learned counsel for the Respondent submitted that the Respondent has no instructions on the above statement, however, the same can be subject to verification.

5. Having considered the submissions of the learned counsel for the Petitioner and the learned counsel for the Respondent and following the consistent view taken under the similar circumstances, I am inclined to remit the case back to the Respondent to pass fresh order, subject to the Petitioner deposit 15% of the disputed tax as far as CGST is concerned, if 10.24% has already been recovered/paid by the Petitioner. Similarly, the Petitioner shall pay 25% of the disputed amount as far as SGST is concerned, within a period of 30 days from the date of receipt of a copy of this order. The Petitioner shall also file a detailed reply to the notice in DRC-01 dated 03.10.2024 within such time. However, in case, the Petitioner already deposited the amount of Rs.35,920/-, which is equivalent to 28.47%, no further amount will be recovered/deposited by the Petitioner in the purpose of pre deposit. On such compliance as stated above, the Respondent shall pass appropriate orders.

6. The Writ Petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petition is closed.

30-10-2025

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

To

The Deputy State Tax Officer (ST)- 1
Thirukazhukundram Assessment circle
Station.NO.42-Wahab Nagar,
Thirukazhukundram- 603 109.

C.SARAVANAN J.
pvs

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