IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42241 of 2025
and
W.M.P.Nos.47290 and 47291 of 2025

M/s.007 Century Cafe,
Rep by its Proprietor
Satish Kumar Singh ... Petitioner

Vs.

1.The Assistant Commissioner of GST & Central Excise,
Coimbatore III Division,
1667, Aaditya Towers,
Trichy Road, Coimbatore.
Coimbatore, Tamil Nadu – 641 045.

2.The Deputy State Tax Officer – 1,
Kuniyamuthur Assessment Circle,
Coimbatore – I,
Coimbatore, Tamil Nadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the ex parte impugned Order-in-Original in Ref.No.01/2025 (AC) DIN 20250159XM000000FA03 dated 15.01.2025 covering a consolidated period of 6 years viz., 2017 to January 2023 passed by the first respondent herein from the files of the first respondent herein, quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel
for R1
Mrs.P.Selvi
Government Advocate
for R2

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel takes notice for R1 and Mrs.P.Selvi, learned Government Advocate takes notice for R2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner, learned Senior Standing Counsel for R1 and the learned Government Advocate for the R2.

3. In this Writ Petition, the Petitioner has challenged the Order-in-Original bearing C.No.GEXCOM/SCN/GST/3331/2024 in Form GST - 07 dated 15.01.2025 passed by the first Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 30.04.2024 wherein the Petitioner was called upon to appear for personal hearing.

4. By the impugned order, the demand that was proposed in the Show Cause Notice dated 30.04.2024 has been confirmed, as the Petitioner failed to file a reply to the Show Cause Notice dated 30.04.2024. By the impugned order, the demand confirmed against the Petitioner is as follows:-

Issue	IGST	CGST	SGST	Total Tax Demanded	Appropriated in Order	Penalty to be paid	Total to be paid
Non payment of GST	0	17,66,576	17,66,576	35,33,152	18,30,460	35,33,152	Rs.17,02,692/- (Tax) + Rs.35,33,152/- (penalty) + applicable interest

5. The learned counsel for the Petitioner submits that out of the composite tax demand of **Rs.35,33,152/-** the Petitioner has admitted to the tax liability of **Rs.18,30,460/-** and therefore the disputed tax liability is only to the extent of **Rs.17,02,692/-**.

6. The learned Senior Standing Counsel for R1 and the learned Government Advocate for R2 submits that impugned order is dated 15.01.2025 and therefore the Petitioner should have filed an appeal before the Appellate

Authority within the prescribed period of limitation but rather the Petitioner has approached this Court now by filing this Writ Petition on 01.11.2025.

7. Have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for R1 and the learned Government Advocate for R2.

8. The fact on recover reveal that the Petitioner has disputed only Rs.17,02,692/- of the tax demand and has been imposed with 100% of penalty under Section 74 of the respective GST enactments.

9. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax i.e., from and out of **Rs.17,02,692/-** 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.04.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 15.01.2025 as an addendum to the Show Cause Notice dated 30.04.2024.

11. 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 raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

13. 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.

14. Needless to state, before passing any such order, the 1st 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.

11.11.2025

Neutral Citation : Yes / No

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To:

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1667, Aaditya Towers,
Trichy Road, Coimbatore.
Coimbatore, Tamil Nadu – 641 045.

2.The Deputy State Tax Officer – 1,
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C.SARAVANAN, J.

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