IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 42553 of 2025
and
WMP.Nos.47600 & 47601 of 2025

Tvl.Kesavan Contractor
Rep by its Proprietor Kesavan
No.1/32, Achamangalam
Achamangalam, Krishnagiri
Tamil Nadu 635 108 ….Petitioner

Vs.

Assistant Commissioner (ST) (FAC)
Krishnagiri – II Circle, Commercial Taxes Building
Collectorate Back Side, Kallukurikki (Vill)
Krishnagiri – 635 115 . ..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 relating to the impugned order in GSTIN:33ANMPK7099L2Z8 (FY 2020-21) dated 19.02.2025 passed by the Respondent and its consequential Demand Order dated 19.02.2025 having Ref. No.ZD330225185493D issued by the Respondent and quash the same, direct the respondent to lift the bank attachment.

For Petitioner : Mr.S.Sanskar Samdaria
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the order dated 19.02.2025 passed by the Respondent in DRC-07 and consequential demand order which preceded a notice in DRC.01 dated 25.11.2024. The petitioner, however, failed to respond to the same inspite of the three reminders which called upon the petitioner to come for a personal hearing and file a final reply and thus suffered the impugned order.

4. Out of 4 defects that were pointed in DRC 01 dated 25.11.2024, two of the defects have been dropped. In respect of the two other defects, namely defect Nos. 2 and 4 demands have been confirmed vide the impugned order dated 19.02.2025. The Petitioner is aggrieved by the same.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 03.11.2025.

6. Following the consistent view taken by this Court under similar circumstances, this case is remitted back to the respondent to pass a fresh order on merits in so far as the Defect Nos.2 and 4 raised in the Show Cause Notice are concerned, subject to the petitioner depositing 25% of the disputed tax within thirty days from the date of receipt of a copy of this Order.

7. 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.

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

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.

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

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

24.11.2025
(1/2)

Neutral Citation : Yes / No
gv

<u>To</u>:

Assistant Commissioner (ST) (FAC)
Krishnagiri – II Circle, Commercial Taxes Building
Collectorate Back Side, Kallukurikki (Vill)
Krishnagiri – 635 115

C.SARAVANAN.,J

gv

W.P.No. 42553 of 2025 and
WMP.Nos.47600 & 47601 of 2025

24.11.2025

(1/2)