IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41348 of 2025
and
W.M.P.Nos.46296 and 46298 of 2025

Tvl.JOY RUBBER PRODUCTS
Rep by its Proprietor,
Krishnan Kannan ... Petitioner

Vs.

1.The Deputy Commissioner (ST), GST Appeal,
Chennai – II, PAPJM Building,
Greams Road, 2nd Floor,
Chennai – 06.

2.The Deputy State Tax Officer – 2,
Sriperumbudur Assessment Circle,
Station:Integrated Commercial Taxes Building,
Nasarathpet,
Poonamallee,
Chennai – 123. ... 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 in APL – 02 vide reference No.ZD3306250397465 dated 05.02.2025 issued by the 1st respondent and its preceding Assessment Order and its DRC – 07 dated 30.07.2024 having Ref.No.ZD330724339324G issued by the 2nd respondent and to quash the same.

For Petitioner : Mr.A.Abdul Rahman

For Respondents : 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 after hearing the learned Standing Counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order in FORM GST DRC – 07 bearing Ref.No.ZD330724339324G dated 30.07.2024, which was preceded by a Show Cause Notice in GST DRC – 01 dated 19.05.2024 for the tax period 2019-2020 after the Petitioner was unsuccessfully approached the Respondents under Section 161 of the respective GST enactments and thereafter before the 1st Respondent Appellate Authority who by order dated 05.06.2025 had dismissed the appeal.

4. The learned counsel for the Petitioner would endeavor that there is a duplication of the demand in the impugned order and 2nd assessment order dated 24.08.2024, these are the matters which have to be explained by the Petitioner before the Appellate Authority.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and following the consistent view taken under similar circumstances, the impugned

order is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% already deposited by the Petitioner at the time of filing of an appeal before the Appellate Authority, 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.07.2024 as an addendum to the Show Cause Notice dated 19.05.2024.

7. In case the Petitioner complies with the above stipulations, the 2nd 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.

8. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

9. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

31.10.2025

Neutral Citation : Yes / No

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To:

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Chennai – 123.

C.SARAVANAN, J.

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