



WEB COPY

WP No. 41283 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 41283 of 2025
and WMP.Nos.46219 and 46220 of 2025**

TVL.Alved Formulations
Rep by its Partner,
Thiru. Mohammed Abdul Rasheed,
No.209/1B, Parivakkam Main Road,
Poonamalle,
Chennai- 600 056.

Petitioner(s)

Vs

State Tax Officer
Poonamallee Assessment Circle ,
No.4/109, Third Floor,
Bangalore Chennai High Way,
Varadarajapuram, Nazarathpet,
Chennai- 600 123

Respondent(s)

PRAYER

Calling for the records of the Respondent herein in impugned order having reference number ZD330225046186M dated 05.02.2025 passed under Section 73 of the Tamil nadu Goods and Service Tax Act, 2017 read with Central Goods



and Service Tax Act, 2017 hereinafter referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and thus render justice.

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For Petitioner(s): Mr.Suresh T

For Respondent: Mrs.P.Selvi, G.A.

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order bearing reference number ZD330225046186M dated 05.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to reply and to appear for personal hearing.



4. By the impugned order dated 05.02.2025, the proposal in the Show Cause Notice in GST DRC-01 dated 25.11.2024 has been confirmed.

5. The Petitioner was earlier issued with Reminders on 31.12.2024, 07.01.2025 and 21.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 06.01.2025, 13.01.2025 and on 27.01.2025. Thus, the impugned Order has been passed.

6. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired on 04.06.2025. The present Writ Petition has been filed only on 29.10.2025.

7. At this stage, it is informed by the learned counsel for the Petitioner that already entire amount of disputed tax has been recovered from the Petitioner and to that effect, the Petitioner has filed a copy of the extract of the Electronic Credit Ledger dated 18.03.2025.



8. In view of the above submission, the attachment of the bank account of the Petitioner stands vacated subject to verification of the extract of the Electronic Credit Ledger dated 18.03.2025 by the office of the second Respondent. This exercise shall be completed by the office of the Respondent within a period of one week from the date of receipt of a copy of this order.

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

30-10-2025

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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State Tax Officer
Poonamallee Assessment Circle ,
NO.4/109, Third Floor, Bangalore
Chennai High Way, varadarajapuram,
Nazarathpet, Chennai- 600 123



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C.SARAVANAN J.

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