IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43560 of 2025
and
W.M.P.Nos.48689 and 48690 of 2025

Tvl.S.K.Industries,
Rep.by its Proprietor – Balakumaran,
82, S.K.Industries, Pudunagaram,
Sugunapuram, E.B.Colony,
Kovai Pudur Pirivu,
Coimbatore – 641 008. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Kuniyamuthur Assessment Circle,
Coimbatore. ... Respondent

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 respondent in the impugned order in GSTIN:33ARGPB1504RIZY/2019-2020 dated 19.08.2024 along with consequential order bearing a Ref.No.ZD3308241583871, dated 19.08.2024 for the period 2019-2020, and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner : Mr.Vignesh Kumar K

For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Ref.No. GSTIN:33ARGPB1504RIZY/2019-2020 dated 19.08.2024

along with consequential order bearing a Ref.No.ZD3308241583871, dated 19.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.05.2024 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 19.08.2024.

4. The Petitioner was also issued with Reminders on 27.07.2024, 02.08.2024 and 09.08.2024, 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 30.07.2024, 08.08.2024 and 14.08.2024. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment Order has already expired. The present Writ Petition has been filed only on 08.11 .2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

19.08.2024, as an addendum to the Show Cause Notice dated 21.05.2025.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. 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 raised/vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. 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.

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

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

12.11.2025

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Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Kuniyamuthur Assessment Circle,

Coimbatore.

C.SARAVANAN, J.

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