IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43668 of 2025
and
W.M.P.Nos.48771 and 48773 of 2025

Tvl.Sri Lakshmi Trades,
Represented by its Proprietor
Palpandian Murugesan. ... Petitioner

Vs.

The State Tax Officer,
Pondy Bazaar: Central – III: Chennai Central,
No.46 Mylapore Taluk Office Building,
Greenways Road,
Chennai – 600 028.
Tamil Nadu. ... 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 relating to the impugned order in Form DRC 07 bearing Ref.ZD330125045804N dated

07.01.2025 along with Attachment to DRC 07 dated 07.01.2025 passed by the Respondent and quash the same.

For Petitioner	:	Mr.G.Natarajan
For Respondent	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 07.01.2025 which was preceded by a Show Cause Notice in GST DRC – 01 dated 24.11.2024. The Petitioner failed to respond to the aforesaid Notice issued for the tax period 2020 – 2021 and has thus suffered the impugned order under Section 73 of the respective GST enactments.

4. The learned counsel for the Petitioner submits that the Petitioner was unaware of the proceedings and has thus approached this Court only after the recovery proceedings were initiated against the Petitioner.

5. At that stage, the learned counsel for the Petitioner would submit that substantial amount has already recovered after the impugned order came to be passed on 07.01.2025.

6. The learned Government Advocate for the Respondent is however unable to confirm the same.

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 07.01.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

9. Considering the submission of the learned counsel for the Petitioner, there shall be a verification as to whether any amount has been recovered

from the Petitioner. In case amount has already been recovered, the Petitioner will be required to file only a reply to the Notice in GST DRC – 01 dated 24.11.2024.

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 vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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. Consequently, connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Pondy Bazaar: Central – III: Chennai Central,
No.46 Mylapore Taluk Office Building,
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C.SARAVANAN, J.

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