IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43708 of 2025
and W.M.P.Nos. 48805 & 48807 of 2025

Tvl.Santhi Iron Traders
GSTIN:33ASJP3041C1Z3
Rep by its Proprietrix Tmt.Santhi
195/1, Vilankurichi Road,
Sivanandhapuram, Saravanampatti
Coimbatore 641 035 ...Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Saravanampatti East Circle,
Commercial Tax Building, Dr.Balasundaram Road,
Coimbatore 641 018 ...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 pertaining to the impugned order in Form GST DRC 07 bearing Reference Number ZD330425210797D/2023-24 dated 28.04.2025 issued by the sole respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. The petitioner is before this court by the impugned order dated 28.04.2025 whereby the demand proposed in notice in DRC-01 dated 28.01.2025 for the tax period 2023-24 has been confirmed. The petitioner had also responded to the above notice in DRC 01 on 27.02.2025 wherein the petitioner had requested for cross examination of Crescent Traders to prove the petitioner's bonafide.

4. Although the petitioner had not opted for personal hearing, indeed reminders were sent to the petitioner fixing the personal hearing on 11.03.2025.

Since the petitioner failed to respond to the same, the impugned order has been passed.

5. Learned counsel for the petitioner submits that the petitioner may be given one opportunity to explain the case afresh since the petitioner is aggrieved by the impugned order. It is stated that the impugned order merely states that the petitioner failed to respond to the personal hearing and instead wanted cross examination of the aforesaid Trader. Since the petitioner failed to avail the opportunity, the impugned order was passed.

6. Considering the same, last opportunity is given to the petitioner to explain the case afresh before the respondents. Therefore, the case is remitted back to the respondent to pass a fresh order on merits as expeditiously as possible after giving one opportunity to the petitioner to explain the case.

Obviously, it is for the petitioner to bring the dealer to substantiate the case that the petitioner's conduct was bonafide and that no demand was sustainable. The petitioner shall however deposit 25% of the disputed tax.

7. In case the Petitioner complies with the above stipulation, 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.

8. It is made clear that bank attachment if any 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.

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.

12.11.2025

Neutral Citation
gv

To
The Assistant Commissioner (ST) (FAC)
Saravanampatti East Circle,
Commercial Tax Building, Dr.Balasundaram Road,
Coimbatore 641 018

C.SARAVANAN.J

gv

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