IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44386 of 2025
and
W.M.P.Nos.49521 and 49522 of 2025

Tvl.Priya Transports,
Represented by its Proprietor
Shri.Pachiyappan Rajendran ... Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur (South)-III, Krishnagiri,
CT Building, Seetharam Nagar,
Bangalore Road, Near Old Bus Stand,
Hosur – 635 109. ... 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.ZD330225149441Q dated

15.02.2025 along with Attachment to DRC 07 dated 15.02.2025 passed by the Respondent and quash the same.

For Petitioner	:	M/s.N.Asmitha
For Respondent	:	Mrs.P.Selvi Government Advocate

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 the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 15.02.2025, whereby a sum of Rs.10,58,615/- has been confirmed towards the tax liability of the Petitioner.

4. The learned counsel for the Petitioner would submit that substantial amount has been recovered as on date and further submits that a sum of Rs.8,86,243/- has been recovered as detailed below:-

Amount recovered on 27.10.2025

IGST	Rs. 11,871/-
CGST	Rs.4,37,186/-
SGST	Rs.4,37,186
Total	**Rs.8,86,243/-**

5. The learned Government Advocate for the Respondent is however

unable to confirm the same.

6. 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. In case, the amount over and above 25% has been recovered as stated by the learned counsel for the Petitioner, no further pre-deposit will be required.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

8. 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.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the Respondent

shall give due notice to the Petitioner.

12. 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 Assistant Commissioner (ST),
Hosur (South)-III, Krishnagiri,
CT Building, Seetharam Nagar,
Bangalore Road, Near Old Bus Stand,
Hosur – 635 109.

C.SARAVANAN, J.

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W.P.No.44386 of 2025
and

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