IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44677 of 2025
and
W.M.P.Nos.49847 and 49848 of 2025

Tvl.R.S.Traders,
Represented by its Prop.
R.Jothilingam ... Petitioner

Vs.

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Pandit Jawaharlal Nehru Road, Court Complex,
Vaniyambadi Circle – 635 751. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for Respondent's Order dated 29.08.2024 with Ref.No.ZD3308242731685 and quash the same.

For Petitioner : M/s.Vaani Sreekant Iyer

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 29.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 31.05.2024 issued for the tax period 2019 – 2020.

4. A reading of the impugned order indicates that the Petitioner had indeed filed a reply to the same on 15.07.2024. However, the Petitioner

failed to produced any documents to substantiate the defence of the reply dated 15.07.2024. The present Writ Petition has been filed only on 10.11.2025.

5. The impugned order has been passed as early as on 29.08.2024.

6. The learned counsel for the Petitioner would submit that the Petitioner is in possession of the required documents to substantiate the reply dated 15.07.2024. Therefore, he seeks for a remand.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

8. Considering the same and 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 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.

9. Within such time, the Petitioner shall also file an additional reply to the Show Cause Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

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 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.

25.11.2025

Neutral Citation: Yes/No
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To:

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Pandit Jawaharlal Nehru Road, Court Complex,
Vaniyambadi Circle – 635 751.

C.SARAVANAN, J.

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