



W.P.No.44053 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 14.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.44053 of 2025

and

W.M.P.Nos.49155 and 49156 of 2025

M/s.Dhanalakshmi Shopping Mall,  
Represented by its Proprietrix  
K.Dhanalakshmi.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC)  
Kancheepuram (Rural) Assessment Circle,  
C.T.Building, First Floor, Collectorate Campus,  
Kancheepuram – 631 501.

... 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 his proceedings in GSTIN:33AMXPD9723E1ZV/2019-20 and quash the order dated 29.07.2024.

For Petitioner : Mr.C.Subramanian

For Respondent : Mrs.K.Vasanthamala  
Government Advocate



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## **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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024. Despite sufficient opportunities to file a reply, notice of personal hearing and reminders, the Petitioner failed to reply to the same and has thus suffered the impugned order.

4. The learned counsel for the Petitioner submits that a sum of RS.38,029/- has been recovered from the Petitioner on 31.10.2025 from the total tax liability of Rs.2,20,350/-.



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5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent 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 on merits 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.

6. The learned counsel for the Petitioner submits that the amount that has been already recovered on 31.10.2025 from the Petitioner shall be adjusted towards the payment of 50% of the disputed tax as stated above, subject to verification.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.07.2024 as an addendum to the Show Cause Notice dated 28.05.2024.



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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 raised/vacated.

9. 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.

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.



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

14.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST)(FAC)  
Kancheepuram (Rural) Assessment Circle,  
C.T.Building, First Floor, Collectorate Campus,  
Kancheepuram – 631 501.



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**C.SARAVANAN, J.**

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