IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44054 of 2025
and
W.M.P.Nos.49152, 49153 and 49154 of 2025

Tvl.Ohm Industry,
Represented by its Partner,
Ramachandran Krishnamoorthy ... Petitioner

Vs.

1.The State Tax Officer,
Office of the Commercial Tax Officer,
Hosur (North) -1 Assessment Circle,
Commercial Taxes Building,
2nd Floor, Krishnagiri.

2.The Branch Manager,
State Bank of India,
Mookandapalli Branch,
310, SIPCOT Staff Housing Colony,
Mookundapalli – 635 126. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned proceedings passed by the 1st Respondent in the order vide no. 33AACFO6586F1Z6 dated 07.02.2024 along with consequential summary order in FORM GST DRC 07 vide ref no. ZD330224045703R dated 08.02.2024 along with consequential notice in FORM GST DRC 13 dated 13.10.2025 to quash the same and further direct the 1st Respondent to defreeze its bank account to the notice in FORM GST DRC 13 dated 13.10.2025 in GSTIN 33AACFO6586F1Z6 issued by the 1st Respondent.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.02.2024 along with consequential summary order dated 08.02.2024 both passed by the 1st Respondent and the Notice in FORM GST DRC – 13 dated 13.10.2025 issued by the 1st Respondent. The impugned Assessment order dated 07.02.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 29.08.2023 for the tax period April 2018 – March 2019.

4. Initially, the Petitioner has responded to the aforesaid Show Cause Notice vide reply dated 29.08.2023, whereby, the Petitioner stated that he was willing to pay the disputed tax.

5. Recording the same, the impugned order came to be passed under Section 74 of the respective GST enactments. Thereafter, the Petitioner appears to have filed an appeal before the Appellate Authority on 23.03.2024. However,

withdrew the same.

6. The learned counsel for the Petitioner submits that the withdrawl of the appeal was by mistake, as the Petitioner had also suffered another order for the same tax period under Section 73 of the respective GST enactments and that the Petitioner intended to settle the aforesaid case under the amnesty scheme.

7. The learned counsel for the Petitioner further submits that the Petitioner has a fair case to succeed and therefore the case is remitted back to the 1st Respondent to pass a fresh order in the light of the above development.

8. The learned counsel for the Petitioner would therefore submits that the Petitioner is willing to deposit 50% of the disputed tax.

9. The learned Government Advocate for the 1st Respondent would

submit that this Writ Petition is devoid of merits and is liable to be dismissed.

10. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the 1st Respondent.

11. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 40% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already pre-deposited at the time of filing of an appeal against the impugned assessment order dated 23.03.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulations, the 1st 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 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.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. 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:

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2.The Branch Manager,
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<u>C.SARAVANAN, J.</u>

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