IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45088 of 2025
and
W.M.P.Nos.50233 and 50234 of 2025

Vibhava Marketing Corporation
A Partnership Firm
Represented by its Partner
Dattatraya Ratan. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Hosur (North) – II Circle,
Krishnagiri, Tamil Nadu.

2.The Deputy Commissioner – GST Appeal,
Salem,
Tamil Nadu. ... 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 relating to the impugned order passed under Section 73 of the Tamil Nadu Goodsa dn Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 having Reference Number GST IN:33AABFV4194M1ZT/2020-21 dated 06.02.2025 along with summary of the Order in Form GST DRC – 07 dated 06.02.2025 having Reference No.ZD330225056914F passed by the 1st Respondent for the FY 2020-21, quash the same as illegal and devoid of merits and direct the 1st Respondent to redo the assessment proceedings for the year 2020-2021 by providing an opportunity of personal hearing to the Petitioner.

For Petitioner : Mr.R.Bharath Kumar

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned assessment order dated 06.05.2025 which was preceded by a Show Cause Notice in GST DRC – 01 dated 24.11.2024. The Petitioner had failed to respond to the same and has thus suffered the impugned order.

4. The learned counsel for the Petitioner submits that *post facto* a sum of Rs.10,641,889.00 has also been recovered from the Petitioner's bank account on 15.11.2025 towards disputed tax, interest and penalty confirmed vide impugned assessment order dated 06.05.2025 as detailed below:-

S.No	**Act**	**Tax**	**Interest**	**Penalty**	**Late fee**	**Total**
1	SGST	913206	714703	91321	0	1719229
2	CGST	913206	714703	91321	0	1719229
3	IGST	4913284	3854931	491328	0	9259544
4	CESS	1302	1019	10000	0	12321
	Total	67,40,998	52,85,355	6,83,970	0	1,27,10,323

5. 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 in the light of the recovery which already made.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

7. 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 reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. In case the Petitioner is entitled for refund, the 1st Respondent shall re-credit the amount in to the Petitioner's bank account.

10. Needless to state, before passing any such order, the 1st 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.

19.11.2025

Neutral Citation : Yes / No
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To:

1.The Assistant Commissioner (ST),
Hosur (North) – II Circle,
Krishnagiri, Tamil Nadu.

2.The Deputy Commissioner – GST Appeal,
Salem,
Tamil Nadu.

C.SARAVANAN, J.

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