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W.P.No.45666 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45666 of 2025

and

W.M.P.Nos.50888 and 50889 of 2025

Tvl. Balamurugan Chemicals Pvt Ltd.
Rep by its Authorised Signatory,
Shri Krishnamoorthi Padmanabhan,
32/2, BMC House, Halls Road, Egmore,
Chennai – 600 008.

... Petitioner

Vs.

The Deputy State Tax Officer,
Egmore Assessment Circle Commercial Taxes Department
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in and connected with impugned order in GSTIN: 33AADCB4135F1Z7/2020-21 dated 19.02.2025 issued by the respondent and quash the same as arbitrary, in violation of principles of natural justice and illegal.



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For Petitioner : Mr.B.Sathish Sundar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 19.02.2025 for the tax period 2020-2021. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 25.11.2024. Since the petitioner did not submit a reply to the said Show Cause Notice, the impugned order has been passed. By the impugned order, following amounts have been confirmed against the petitioner.



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REVENUE ABSTRACT

S. No	Description	SGST	CGST	Total
1.	Interest	681962	681962	1363924
2.	Penalty on amount in S.No.1	91218	91218	182436
3.	Late fee	0	0	0
4.	Total (1+2+3+4)	1685361	1685361	3370722

4. It is submitted that the disputed tax component has already been remitted by the petitioner on 03.06.2025 by debiting the petitioner's Electronic Cash Ledger.

5. The learned counsel for the petitioner submits that the petitioner may be granted one opportunity to put forth and explain the case.

6. A similar writ petition in W.P.No.45664 of 2025 relating for the Assessment Year 2019-2020 was listed for admission today, where the facts are identical. Considering the same, the impugned Order dated 19.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order, subject to the Petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024, together with requisite documents to substantiate



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the case by treating the impugned Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. 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.

8. 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.

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



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

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To:

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C.SARAVANAN, J.

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