IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45267 of 2025
and
W.M.P.Nos.50408 & 50410 of 2025

Tvl. GD READYMIX CONCRETE
Represented by its Managing Director Shri. B. Prabhakaran,
No.54, Z BLOCK, DOOR NO.287,
5TH AVENUE, ANNA NAGAR,
CHENNAI – 600040. ... Petitioner

Vs.

The State Tax Officer,
Amaindakarai Assessment Circle No.1,
PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai – 600 006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD3308241984730 dated 22-08-2024 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 22.08.2024 passed under Section 73 of the respective GST enactments, which was preceded by a Show Cause Notice in DRC-01 dated 22.05.2024 for the tax period 2019-2020.

4. By the impugned order, the demand proposed in the aforesaid show cause notice has been confirmed, as the petitioner failed to reply to the show cause notice.

5. It is noticed that the petitioner's registration was canceled on 11.04.2022 with effect from 01.07.2021 due to non-compliance with the rules prescribed under the respective GST Act. It is further noticed that the petitioner has also not challenged the cancellation of the registration.

6. The learned counsel for the petitioner fairly concedes that the petitioner is willing to deposit 50% of the disputed tax, confirmed by the impugned Order dated 22.08.2024.

7. Having considered the submission made by the learned counsel for the petitioner, and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and 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, confirmed by the impugned Order dated 22.08.2024 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.

8. Within such time, the petitioner shall also file a reply to the

impugned Show Cause Notice dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

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 the petitioner is not in arrears of any other amount 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. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

02.12.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Amaindakarai Assessment Circle No.1,
PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

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W.P.No.45267 of 2025

02.12.2025
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