IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM

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

W.P.No.48066 of 2025
and
W.M.P.No.53719 of 2025

Gopal Ramesh Babu
Proprietor of R B Pharmaceuticals
Old No.10, New No.13, Guruvappa Street,
Old Washermenpet,
Chennai-600 021. ... Petitioner

-Vs-

The Assistant Commissioner (ST)
Tondiarpet Assessment Circle,
Integrated Building for Commercial Taxes Dept,
Chennai North Division,
Chennai-600 003. ….Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records connected with the impugned order dated 28.05.2024, passed by the respondent in respect of GSTIN No.33AINPR9833M1ZF/2021-2022 and quash the same and consequentially direct the respondent to determine the penalty as per the Section 73 of TNGST Act.

For Petitioner : Mr.Raja Jeyaraman

For Respondent : Mr.V.Prashanth Kiran,
Government Addvocate

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ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 28.05.2024, by which the demand proposed in Show Cause Notice in DRC-01 dated 06.06.2023 has been confirmed. The demand confirmed vide impugned order dated 28.05.2024 for the financial year 2021-2022 is detailed below:

ACT	TAX	PENALTY	INTEREST
CGST	348865	348865	99269
SGST	348865	348865	99269

2.The learned counsel for the petitioner would submit that the petitoiner has already deposited the tax and interest components and that the levy of penalty under Section 74 of the TNGST Act is incorrect under the facts and circumstances of this case.

3. Considering the fact that the petitioner has not replied to the Show Cause Notice, the case is remitted back to the respondent to examine only the issue as to whether the petitioner is liable to pay penalty under Section 74 of the Act. The petitioner is therefore directed to file a reply to the Show Cause Notice DRC-01 dated 06.06.2023 within a period of 30 days from the date of receipt of a copy of this order.

4. 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 from the date of receipt of a copy of this order.

5. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated subject to the petitioner not being in arrears of any other amount to the respondent barring the amount demanded under the impugned order.

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

7. 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.

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

16.12.2025

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Neutral Citation : Yes/No

To
The Assistant Commissioner (ST)
Tondiarpet Assessment Circle,
Integrated Building for Commercial Taxes Dept,
Chennai North Division,
Chennai-600 003.

C.SARAVANAN, J.

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