IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45695 of 2025 and
W.M.P.Nos.50928 and 50931 of 2025

Tvl.BJ Steels and Alloys Pvt.Ltd.,
Rep.by its Director Mr.B.Jagatheaswaran,
Ground Floor, SF 32, Vannan Kovil,
Raju Nagar, Jothipuram,
Coimbatore – 641 047. …. Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Periyannaickenpalayam Circle,
Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the respondent's order dated 17.02.2025 with Ref.No.GSTIN:33AAICB4695HIZH/2020-21 and quash the same.

For Petitioner : Mr.Adithya Reddy

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

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ORDER

The writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 17.02.2025 relating to the tax period 2020–2021. The petitioner received the notice in DRC-01 dated 26.11.2024 and submitted a reply on 28.12.2024, which was also considered by the respondent while passing the impugned order.

3. The only contention raised by the petitioner is that the registration of the supplier stood cancelled at the time of issuance of the notice.

4. A reading of the reply filed by the petitioner indicates that a detailed explanation was given to the Show Cause Notice; however, the same has not been duly considered by the respondent while passing the impugned order.

5. At the same time, the petitioner has not produced any documentary evidence to establish the movement of goods or the receipt of goods by the petitioner in the reply filed.

6. Considering the fact that the writ petition has been filed on 13.11.2025, even though the impugned order was passed on 17.02.2025, the impugned order is quashed and the matter is remitted back to the respondent to redo the exercise, subject to the petitioner depositing 25% of the disputed tax and filing an additional reply along with supporting documents substantiating compliance with the statutory requirements. This exercise shall be completed by the petitioner within a period of 30 days from the date of receipt of a copy of this order.

7. The amount already recovered from the petitioner shall be adjusted towards the pre-deposit of 25% of the disputed tax as directed above. This will, however, be subject to verification by the first respondent.

8. 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 such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

9. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed *in limine* on this day.

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

01.12.2025

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Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST) (FAC),

Periyannaickenpalayam Circle,
Coimbatore.

C.SARAVANAN, J.,

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