IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45890 of 2025
and
W.M.P.Nos.51158 and 51161 of 2025

Tvl. Surya Medical Agency,
Rep. By its P.Venkatesan,
No.82/77, Opposite to Collector Office,
Perundurai Road, Erode,
Tamil Nadu, 638 011. ... Petitioner

Vs.

The Deputy State Tax Officer – I (ST),
Thindal Assessment Circle,
D.No.161, Brough Road,
Erode – 638 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records leading to the issuance of proceedings with order in GSTIN/33ACHPV5679B2ZC/2018-19 along with summary of the order

FORM GST DRC-07 dated 04.04.2024 by the respondent herein and quash the same, and direct the respondent herein to provide a reasonable opportunity to the petitioner, including a personal hearing is to consider and reassess the case after giving full and fair opportunity to the petitioner.

For Petitioner : Mr.N.Desinghu

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 04.04.2024, passed for the tax period 2018-2019, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 30.01.2024. Since the petitioner failed to response, the aforesaid impugned order was passed.

4. The details of the tax demand as per the impugned order are as follows:-

ACT	Place of Supply	Details of Demand		
		TAX	PENALTY	TOTAL
I G S T	-----	Rs.0	Rs.0	Rs.0
C G S T	TAMIL NADU	Rs.598813	Rs.59881	RS.658694
S G S T	TAMIL NADU	Rs.598813	Rs.59881	Rs.658694
	TOTAL	Rs.1197626	Rs.119762	Rs.1317388

A demand notice in FORM GST – DRC – 07 is issued."

5. The learned counsel for the petitioner submits that out of the

total disputed tax of Rs.11,97,626/-, a sum of Rs.9,56,480/- has already been paid by the petitioner in cash on 23.09.2025.

6. However, the learned Additional Government Pleader for the respondent is unable to confirm the same.

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax 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, subject to verification.

8. In case the aforesaid amount of Rs.9,56,480/- has already been recovered from the petitioner on 23.09.2023, which according to the petitioner stands confirmed by the three separate bank challans and

acknowledgment demand receipts, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

9. Therefore, subject to verification of payment, the Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 30.01.2024, together with requisite documents to substantiate the defence, by treating the impugned Order dated 04.04.2024 as an addendum to the Show Cause Notice dated 30.01.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

10. 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.

11. It is made clear that bank attachment shall be lifted, subject to the deposit of 50% of disputed tax as ordered above and no other amount is in arrears 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. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

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

28.11.2025

av

Index : Yes/No
Neutral Citation : Yes/No

To:

The Deputy State Tax Officer – I (ST),
Thindal Assessment Circle,
D.No.161, Brough Road,
Erode – 638 001.

<u>C.SARAVANAN, J.</u>

av

W.P.No.45890 of 2025
and
W.M.P.Nos.51158 and 51161 of 2025

28.11.2025