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W.P.No.45375 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45375 of 2025

and

W.M.P.Nos.50547 and 50548 of 2025

Tvl.Arun Indian Motors,
Represented by its Proprietor
Arun Nallathambi

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Office of the Deputy Commercial Tax Officer,
Hasthampatty Circle: Salem – I,
Station: 3rd Floor Integrated Commercial Taxes Building,
Pitchards Road,
Salem – 7, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33AIYPA9371J1ZQ/2019-20 dated 31.08.2024 passed under Section



W.P.No.45375 of 2025

73 of the act along with the consequential summary order in FORM GST DRC 07 vide ref No.ZD3308243027992 dated 31.08.2024 to quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 31.08.2024 passed by the Respondent which was preceded by a Show Cause Notice in GST DRC – 01 dated 04.01.2023 which was also replied by



W.P.No.45375 of 2025

the Petitioner on 30.08.2024. However, the Petitioner has failed to file an appeal before the Appellate Authority viz., GST Appellate Deputy Commissioner of State Tax, Salem.

4. The learned counsel for the Petitioner submits that the Petitioner is willing to deposit 50% of the disputed tax.

5. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

6. Following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to challenge the impugned order dated 31.08.2024 passed by the



W.P.No.45375 of 2025

Respondent before the aforesaid Appellate Authority subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Credit Ledger, 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 appeal shall be disposed of on merits and in accordance with law. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

9. 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



W.P.No.45375 of 2025

accordance with law as if this Writ Petition was dismissed *in limine* today.

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10. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

21.11.2025

Neutral Citation: Yes/No

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To:

The Deputy State Tax Officer – 1,
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W.P.No.45375 of 2025

C.SARAVANAN, J.

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W.P.No.45375 of 2025

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