



W.P.No.45654 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45654 of 2025

and

W.M.P.Nos.50869 & 50872 of 2025

Tvl PV Jaggery Unit,
Represented by its Proprietor,
J.Prasanna Kumar,
3/160-D, Kattukottayee, Deviyakurichi,
Salem, Tamil Nadu – 636 112.

... Petitioner

Vs.

1. The State Tax Officer (FAC),
Attur Town Circle, Salem – II,
Ground Floor Int Egrated Commercial tax Office,
S.F.No.500/4, Thennangudipalayam,
Salem, Tamil Nadu.
2. The Branch Manager,
Karur Vysya Bank,
Door No.2/117, Salem,
Chennai Highway,
NH 79 Deviyakurichi.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records in GSTIN No. 33CFIPP0102B1ZA/2020-2021 on the files of the respondent, quash the impugned order dated 13.02.2025 with the reference No.ZD330225128851M for the FY 2020-21, and direct the respondent to pass orders afresh after giving an opportunity of hearing to the petitioner.

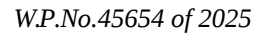
For Petitioner : Mr.M.Shivakanth

For R1 : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

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



6. Following the consistent view taken by this Court under similar



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circumstances, the case is remitted back to the first respondent to pass a fresh

order, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. After due verification, any amount already recovered from the petitioner shall be adjusted towards the said 25% of disputed tax. In case the amount already recovered, as stated above, exceeds or satisfies the 25% pre-deposit requirement, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

7. The Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024, together with requisite documents to substantiate the defence, by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the first



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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.

9. It is made clear that bank attachment shall be lifted, subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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



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

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Index : Yes/No

Neutral Citation : Yes/No

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