



WEB COPY



W.P.No.47495 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47495 of 2025

and

W.M.P.Nos.53029 and 53031 of 2025

M/s.Kabirdass Aluminium Private Limited,
F17, Industrial Estate, Estate Bus Stand,
Mannurpet, Chennai – 600 058.
Rep by its Director
Murali Kabir Dass

... Petitioner

Vs.

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Nandanam,
Chennai – 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in reference in ZD330225227680P dated 22.02.2025 quash the same and direct the respondent to adjudicate the issue in accordance with law.

For Petitioner : Mr.Ramasamy Swarnavel

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



W.P.No.47495 of 2025

WEB COPY

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 which was not replied by the Petitioner and thus, suffered the impugned Order dated 22.02.2025.

4. The learned counsel for the Petitioner submits that as against the demand confirmed vide impugned order, the Petitioner has already deposited 25% of the disputed tax on 26.09.2025.

5. The learned Government Advocate for the Respondent is however unable to confirm the same.



W.P.No.47495 of 2025

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 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 thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. In case disputed tax amount that is said to have been paid on 26.09.2025 represents approximately 25% of the disputed tax same shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

9. 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



W.P.No.47495 of 2025

the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and that the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

11. 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.

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

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

11.12.2025

Neutral Citation: Yes / No
jas



W.P.No.47495 of 2025

WEB COPY

To:

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Nandanam,
Chennai – 600 035.



WEB COPY



W.P.No.47495 of 2025

C.SARAVANAN, J.

jas

W.P.No.47495 of 2025
and
W.M.P.Nos.53029 and 53031 of 2025

11.12.2025