IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 45833 of 2025

AND

WMP NO. 51071 OF 2025,WMP NO. 51072 OF 2025

1. Balasubramani Jayamurugan
Proprietor, Tvl. J.M. Constructions

Petitioner(s)

Vs

The State Tax Officer
Also known as Commercial Tax
Officer,Kondalampatty Assessment
Circle, Salem, Tamil Nadu.

Respondent(s)

PRAYER

call for the records on the files of the Respondent herein in GSTIN 33AIFPJ8273K1ZZ /2021-22 dated 05.11.2025, Order under section 73 and the summary of the order in Form GST DRC-07 both dated 05.11.2025 issued in Reference No ZD331125060498E and quash the same.

For Petitioner(s): A.N.R.Jayaprathap

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 05.11.2025 of the 3rd Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.06.2025 for the tax period between April 2021 and March 2022, which was communicated to the petitioner through GST common portal on the same day. However, the petitioner did not file any reply to the same despite three reminders and thus, suffered the impugned order dated 05.11.2025.

4. The learned counsel for the petitioner would submit that the petitioner be given one opportunity to explain the case afresh.

5. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in ***Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008) 3 SCC 70*** and in ***Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791*** and also in ***Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.***

6. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, and considering the fact that the petitioner has approached this Court immediately after the impugned order has been passed, the case is

remitted back to the 3rd Respondent to pass a fresh order subject to the Petitioner depositing 10% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 05.11.2025 as an addendum to the Show Cause Notice dated 03.06.2025.

10. In case the Petitioner complies with the above stipulations, the 3rd 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 10% of disputed tax 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

3rd 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 3rd 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.

25-11-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

To

The State Tax Officer
Also known as Commercial Tax
Officer,Kondalampatty Assessment
Circle, Salem, Tamil Nadu.
O/o. The Deputy Commissioner GST
Appeal, Tiruppur (North) 1 Tiruppur 1
Tiruppur Tamil nadu

2.The Assistant Commissioner (ST)

(FAC)
Kondalampatty Circle, Salem

3.The State Tax Officer
Also known as Commercial Tax
Officer,Kondalampatty Assessment
Circle, Salem, Tamil Nadu.

C.SARAVANAN J.

ab

WP No. 45833 of 2025

25-11-2025
(2/2)