IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 45830 of 2025
AND
WMP NO. 51068 OF 2025,WMP NO. 51070 OF 2025

1. Balasubramani Jayamurugan
Proprietor, Tvl. J.M. Constructions,
9/27 1 to 14 S.NO.10, K A
Complex,Attur Bye Pass Road,
Erumapalayam Main
Road,Seelanaickenpatti, Salem,Tamil
Nadu. 636201

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
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.

Respondent(s)

PRAYER

call for the records on the files of the 3rd Respondent herein in GSTIN-33AIFPJ8273K1ZZ /2020-21 dated 29.01.2025, Order under section 73 and the summary of the order in Form GST DRC-07 both dated 29.01.2025 issued in Reference No ZD330125278508A and Consequential order passed by the 1st Respondent in GSTIN/Temp ID/UIN 33AIFPJ8273K1ZZ against ARN

AD330525116598X dated 17.09.2025 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 in FORM GST DRC-07 dated 29.01.2025 passed by the 3rd respondent. The petitioner has also filed an appeal as against the aforesaid order on 23.05.2025. However, the same was dismissed by the first respondent vide order dated 17.09.2025. At the time of filing the appeal, the petitioner has deposited 10% of the disputed tax amount.

4. The learned counsel for the petitioner would submit that the balance tax amount and further amount towards interest and penalty has been recovered from the petitioner.

5. The learned counsel for the petitioner would submit that the Petitioner did not file any reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 and thus, the impugned Order dated 29.01.2025 has been passed. Hence, the matter may be remitted back to the respondents to pass fresh orders on merits.

6. The learned Government Advocate for the Respondents would submit that the petitioner's appeal may be disposed of on merits.

7. Having considered the submissions made by the learned counsel for the Petitioner and learned Government Advocate for the Respondents and having considered the fact that the entire amount of the disputed tax has been recovered from the petitioner, the case is remitted back to the 3rd Respondent to pass a fresh orders within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.01.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the 3rd Respondent shall give due notice to the Petitioner.

12. 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

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C.SARAVANAN J.

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(1/2)