



W.P.No.45797 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45797 of 2025

and

W.M.P.Nos.51022 and 51024 of 2025

Vetrivel Murugan Traders,
Rep by its Proprietor – Dhanapal Ponnusamy,
165-A, Kunnathur Road, Uthukuli R.S.,
Uthukuli,
Tiruppur,
Tamil Nadu – 638 751.

... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Chennimalai Assessment Circle,
Station:3rd Floor, New Integrated Tax Building,
S.F.No.400/1, 7,846 Pudur B Village,
Erode-638 002.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, to call for the records to the impugned



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proceedings passed by the Respondent in the order vide
GSTIN:33BGEPD8565N1Z1/2023-2024 dated 23.06.2025 passed under
Section 73 of the act along with consequential summary order in FORM GST
DRC 07 vide ref No.ZD330625232962C dated 23.06.2025 to quash the same.

For Petitioner : Mr.Devanand.J.R
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. In this Writ Petition, the Petitioner has challenged the impugned



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order dated 23.06.2025, which was preceded by a Show Cause Notice in Form GST DRC – 01 dated 16.10.2024. The petitioner had indeed filed a reply on 08.03.2025. However, the petitioner failed to furnish sufficient documents in support of the reply dated 08.03.2025, and therefore, suffered the impugned Order dated 23.06.2025.

4. The learned counsel for the petitioner submits that the petitioner may be given one more opportunity to explain the case.

5. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order, subject to the Petitioner Pre-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.



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6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.06.2025 as an addendum to the Show Cause Notice dated 16.10.2024, 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 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 vacated.

8. It is made clear that bank attachment shall be lifted subject to the



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deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

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

10. Needless to state, before passing any such order, the Respondent 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.

24.11.2025

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Index : Yes/No

Neutral Citation : Yes/No

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C.SARAVANAN, J.

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