IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.47760 and 47765 of 2025
and
W.M.P.Nos.53329, 53333 and 53335 of 2025

B Qube Enterprises,
Represented by its Proprietor
Ranganathan Chinnasamy. ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner,
(Also known as the Commercial Tax Officer)
Dharmapuri Assessment Circle,
Commercial Taxes Building, Ground Floor,
Dharmapuri – 635 107.

2.The Deputy Commissioner (CT),
Erode, Tamil Nadu. ... Respondents in both W.Ps.

Prayer in W.P.No.47760 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in GSTIN/33ALLPR9310E1Z4/2017-18 in Form GST DRC – 07 in Order Reference No.ZD330724129320S dated 10.07.2024 and quash the same.

Prayer in W.P.No.47765 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 2nd Respondent herein in FORM GST APL – 02 bearing reference No.ZD330425050383O dated 04.04.2025 and quash the same.

For Petitioner (in both W.Ps)	:	M/s.K.Siri Chandana
For Respondents (in both W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government advocate takes notice for the Respondents.

2. These Writ Petitions are 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 Respondents.

3. In W.P.No.47760 of 2025, the Petitioner has challenged the impugned order dated 10.07.2024 in Form GST DRC – 07 which was preceded by a Show Cause Notice in GST DRC – 01 dated 30.11.2023 which was not replied by the Petitioner.

4. In W.P.No.47765 of 2025, the Petitioner has challenged the impugned order dated 04.04.2025, whereby, the Petitioner's appeal against the order dated 10.07.2024 [impugned in W.P.No.47760 of 2025] has been rejected on the ground of limitation.

5. The impugned order dated 04.04.2025 records that the Petitioner has deposited 10% of the disputed tax.

6. The learned counsel for the Petitioner submits that over and above 45% of the disputed tax has already been recovered.

7. The learned Government Advocate for the Respondents is however unable to confirm the same.

8. Following the consistent view taken by this Court under similar circumstances, these cases are remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 50% 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. The said amount

paid by the Petitioner at the time of filing of an appeal and amount recovered shall be adjusted towards the pre-deposit of 50% as ordered above.

9. In case amount that has been paid / recovered over and above 50% of the disputed tax, no further amount shall be required to be paid by the Petitioner as *denovo* adjudication.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.11.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 10.07.2024 and 04.04.2025 as an addendum to the Show Cause Notice dated 30.11.2023.

11. In case the Petitioner complies with the above stipulations, the Respondents 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 Respondents shall give due notice to the Petitioner.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

15. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11.12.2025

Neutral Citation: Yes / No
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To

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(Also known as the Commercial Tax Officer)
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2.The Deputy Commissioner (CT),
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C.SARAVANAN, J.

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