IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.47778 and 47784 of 2025
and
W.M.P.Nos.53343, 53345 and 53348 of 2025

B.QUBE ENTERPRISES
Represented by its Proprietor,
Ranganathan Chinnasamy,
3/137, Nethaji Bye Pass Road,
Opp Govt Arts College,
Dharmapuri, Tamil Nadu – 636 705. ... 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.47778 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/33ALLPR9310E1Z4/2019-20 in Form GST DRC – 07 in Order Reference No.ZD330624275156C dated 24.06.2024 and quash the same.

Prayer in W.P.No.47784 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.ZD330425050406O 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. By this common order, both 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.47778 of 2025, the Petitioner has challenged the Order dated 24.06.2024 in Form GST DRC – 07 passed by the 1st Respondent for the tax period 2019 - 2020.

4. In W.P.No.47784 of 2025, the Petitioner has challenged the order dated 04.04.2025 of the 2nd Respondent, whereby, the appeal filed by the Petitioner against the order dated 24.06.2024 impugned in W.P.No.47778 of 2025 was rejected on the ground of limitation.

5. It is noticed that the Petitioner had participated in the assessment proceedings before the 1st Respondent pursuant to which the impugned order dated 24.06.2024 has been passed. However, the reply filed by the Petitioner to the Show Cause Notice in DRC – 01 is not adequate and therefore the 1st Respondent passed the impugned order dated 24.06.2024.

6. The learned counsel for the Petitioner submits that the Petitioner be given an opportunity to explain the case afresh along with supporting documents in support of the defense.

7. The learned counsel for the Petitioner further submits that 39% of the disputed tax has been already recovered over and above the 10% that was pre-deposited at the time of filing of the statutory appeal.

8. The learned Government Advocate for the Respondents is however unable to confirm as to whether indeed 39% of the disputed tax has been recovered from the Petitioner's Electronic liability Register.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

10. 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 25% 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.

11. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the 1st 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 over and above 10% already pre-deposited at the time of filing of an appeal, within a period of thirty (30) days from the date of receipt of a copy of this order.

12. Needless to state, any amount already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above, which will however be subject to verification by the Respondents.

13. In case, the Petitioner complies with the above stipulations, the 1st 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.

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

15. In case, the Petitioner fails to comply with any of the stipulations, the 1st 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.

16. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

09.12.2025

Neutral Citation: Yes / No
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To:

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.

C.SARAVANAN, J.

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