IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47757 of 2025
and
W.M.P.Nos.53324 and 53325 of 2025

M/s.Jasit Industries
(33AZDPB2964Q1Z5)
Rep by its Proprietor
Gnanamoni Balsunder. ... Petitioner

Vs.

The State Tax Officer,
Kuniyamuthur Assessment Circle,
CT Building Annex,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order on the file of the Respondent vide GSTIN No.33AZDPB2964Q1Z5/2020-21 dated 21.02.2025 and quash the same which was uploaded in "Additional Notices and Orders" in the GST Portal.

For Petitioner : Mr.J.Madhusuthanan

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 Order dated 21.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 and Notices for personal hearing, wherein the Petitioner was called upon to appear for personal hearing. The Petitioner filed a reply to the Show Cause Notice on 19.02.2025, after considering the same, the impugned order dated 21.02.2025 has been passed.

4. The learned counsel for the Petitioner appears through Video Conferencing and submits that the Petitioner is willing to deposit 25% of the disputed tax and to work out the remedy before the Appellate Authority.

5. Following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to file a statutory appeal under Section 107 of the respective GST enactments subject to the Petitioner depositing 25% 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.

6. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits witout further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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

8. 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.

9. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.12.2025

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To:

The State Tax Officer,
Kuniyamuthur Assessment Circle,
CT Building Annex,
Dr.Balasundaram Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

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