IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46505 of 2025
and
W.M.P.Nos.51867 and 51868 of 2025

Kusal Marketing
Represented by its Proprietor,
Siddharaj ... Petitioner

Vs.

The Deputy State Tax Officer – II/
The Deputy Commercial Tax Officer,
Chengalpattu Assessment Circle,
No.16A, First Main Road,
Anna Nagar, Chengalpattu – 603 001. ... 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 from the file of the Respondent in impugned orders in Order No:33ABEPS2559R2ZY / 2019-20 dated 22.08.2024 and Reference No.ZD330824210365M in GSTIN/ID No.33ABEPS2559R2ZY dated 23.08.2024 passed for the F.Y.2019-20 and quash the same as violative of principles of natural justice and erroneous on facts and in law.

For Petitioner : Mr.V.Mukilan

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 22.08.2024. By the impugned order, the demand proposed in Show Cause Notice in GST DRC-01 dated 24.05.2024 for the tax period 2019 – 2020 has been confirmed.

4. A reading of the impugned order indicates that the Petitioner has also given a detailed reply dated 04.06.2024 in response to Notice in GST DRC – 01 dated 24.05.2024. The Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 22.08.2024.

5. A further reading of the impugned order indicates that the Petitioner’s reply has been considered by the Respondent.

6. Therefore, the Respondent can be found fault with to warranted interference under Article 226 of the Constitution of India.

7. Following the consistent view taken by this Court under similar circumstances, the liberty is given to the Petitioner to file an appeal before the Appellate Authority to pass an 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.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal on merits without 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.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the Appellate Authority 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.

27.11.2025

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer – II/
The Deputy Commercial Tax Officer,
Chengalpattu Assessment Circle,
No.16A, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

C.SARAVANAN, J.

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