IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47029 of 2025
and
W.M.P.Nos.52545 & 52547 of 2025

Tvl.Tirupathi Metal Mart
GSTIN: 33ADJPG6680J3ZA
Represented by its Proprietor Gavararam Purohit
75/7, Bharti Street, Pappi Gounder Thottam
Chinna Vedampatti Post,
Coimbatore-641 049. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Saravanampatti (West) Circle
Commercial Tax Building
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 records pertaining to impugned order in Form GST DRC 07 bearing reference No:ZD330325007956E/2019-20 dated 03.03.2025 issued by the respondent and quash the same.

For Petitioner : M/s.G.V.Monika Sri

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 03.03.2025 in Form GST DRC-07 passed for the tax period 2019-2020 under Section 74 of the respective GST Enactments. The impugned order was preceded by a Show Cause Notice in DRC-01 dated 18.12.2024 to which the petitioner replied on 28.01.2025.

4. The case of the petitioner is that the impugned order is a non-speaking order, which was passed after the reply of the petitioner dated

28.01.2025 in Form GST DRC-06. The impugned order has been passed with the following observation:

> *"The taxpayers reply along with documentary evidence were duly verified but not acceptable."*

5. However, the learned Special Government Pleader appearing for the respondent would submit that the impugned order also records that the petitioner has not filed any document to substantiate the availing of Input Tax Credit. The credit is availed based on the documents to substantiate the movement of goods and therefore, it is submitted that there is no merit in the challenge to the impugned order, particularly since the writ petition has been filed long after the expiry of the period of limitation prescribed for filing a statutory appeal against the impugned order.

6. At this stage, the learned counsel for the petitioner would submit that the petitioner has requisite documents to substantiate that the petitioner is entitled to the Input Tax Credit claimed by the petitioner and therefore, requested to set aside the impugned order.

7. The learned counsel for the petitioner further submits that substantial portion of the tax amount has already been recovered from the petitioner after the impugned order was passed.

8. The learned Special Government Pleader appearing for the respondent is however unable to confirm the same.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% 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.

10. Following consistent view taken under similar circumstances and recording the submission of the petitioner that the documents to substantiate the movement of goods are available to legitimately avail the Input Tax Credit, the case is remitted back to the respondents to redo the exercise and fresh order on merits subject to the petitioner depositing 25% of the disputed tax from the petitioner's electronic case register or in cash within a period of (30) thirty days from the date receipt of copy of this order.

11. In case any amount over and above the 25% has already been recovered from the petitioner towards the tax liability confirmed vide impugned order, no further pre-deposit will be required to be made by the petitioner. Any amount already recovered from the petitioner shall be adjusted towards the aforesaid pre-deposit.

12. Within such time, the Petitioner shall also file an additional reply to the Show Cause Notice in GST DRC-01 dated 18.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.03.2025 as an addendum to the Show Cause Notice dated 18.12.2024.

13. 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, if any, 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 in arrears of any other amount barring the amount demanded vide the impugned Order.

15. 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.

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

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

05.12.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To:

The Assistant Commissioner (ST)
Saravanampatti (West) Circle
Commercial Tax Building
Dr Balasundaram Road,
Coimbatore 641 018.

C.SARAVANAN, J.

dna

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