IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48913 of 2025

and W.M.P. Nos.54635, 54638 & 54642 of 2025

Kalavathi,
Proprietrix of Nikhil Medicals,
No 20/7, Denkanikottai Main Road,
Kelamangalam, Tamil Nadu-635 113,
GSTIN 33APLPK4349C1Z2

..Petitioner(s)

Vs

1. Deputy Commercial Tax Officer,
   Hosur (South)-III,
   Krishnagiri Hosur,
   Tamil Nadu.
2. The Assistant Commissioner (ST),
   Tamil Nadu Commercial Tax Department,
   Hosur Assessment Circle,
   Commercial Tax Office,
   Hosur, Tamil Nadu-635 109.
3. The Branch Manager,
   State Bank of India,
   Kelamangalam Branch, Kelamangalam,
   Krishnagiri District,
   Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order-in-reference no. ZD330225113680W dated 12.02.2025 passed by the 1st respondent herein and quash the same and further direct the 1st respondent to grant an opportunity of hearing and permit the petitioner to file a reply with supporting documents to the Show Cause Notice dated 18.12.2023.

For Petitioner(s): Mr.S.Surya

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3.In this Writ Petition, the Petitioner has challenged the exparte order dated 12.02.2025 passed by the 1st Respondent for the tax period 2020-2021, which preceded a Notice in GST DRC-01 dated 18.12.2023, to which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 12.02.2025.

4.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.

5.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits 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.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

7.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 18.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Notice dated 18.12.2023.

8.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, 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 25% 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 Respondent 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.

18-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

1. Deputy Commercial Tax Officer
   Hosur (south)-III, Krishnagiri Hosur,
   Tamil Nadu.

2. The Assistant Commissioner (ST),
   Tamil Nadu Commercial Tax Department,
   Hosur Assessment Circle,
   Commercial Tax Office,
   Hosur Tamil Nadu-635 109.

3. The Branch Manager
   State Bank of India,
   Kelamangalam Branch Kelamangalam,
   Krishnagiri District,
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C.SARAVANAN, J.

GSA

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