IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 46909 of 2025
and
WMP.Nos.52393, 52396, 52400 & 52453 of 2025

Selvaraj Parthiban ….Petitioner
Proprietor of M/s. Standard Engineering Products), 40/4, SRK Nagar, Teachers Nagar Karamadai, Coimbatore -Tamil Nadu 641104.

Vs

1. The Assistant Commissioner (st) (FAC)
Mettupalayam Taluk Circle, Mettupalayam.

2.The Branch Manager
State Bank of India Commercial Taxes Building Dr. Balasundaram Chettiyar Road,Coimbatore 641018

3.Tvl Glosil International Pvt Ltd
GSTIN 33AAFCG623Q1ZB, First Floor, 1973a, Iyyer Hospital Bus Stop, Trichy Road, Singanallur, Coimbatore -641 005 ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records in the Impugned Orders passed by the Respondent in the Form GST DRC 07 vide Reference No. ZD330225206950R dated 20.02.2025 along with its detailed Order vide and quash the same.

For Petitioner: Mr.Prasad N.
A.P. Karventhan

For Respondents: Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, 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 impugned Order dated 20.02.2025 of the Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 21.11.2024 wherein 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 20.02.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 01.12.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Original Authority 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is 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 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 21.11.2024.

8. Any amount recovered from the petitioner towards the tax demanded under the impugned order, the same shall be adjusted towards the pre-deposit of 25% of the disputed tax ordered above. This will be however subject to verification by the Petitioner.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above if the petitioner is not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. 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.

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

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

12.12.2025

Neutral Citation: Yes/No
gv

To

1.The Assistant Commissioner (st) (fac)
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Mettupalayam.

2.The Branch Manager
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C.SARAVANAN J.
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