IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46517 of 2025
and
W.M.P.Nos.51888 and 51890 of 2025

M.V.R.Enterprises,
Represented by its Proprietor,
Ramamoorthy Rupa Devi. ... Petitioner

Vs.

The Commercial Tax Officer (ST),
Vandavasi, Tiruvannamalai,
Tamil Nadu. ... 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 relating to the impugned Show Cause Notice issued by the Respondent under Section 74 through Form GST DRC – 01 vide Ref.No.ZD3306252984533 dated 27.06.2025 along with the annexure vide GSTIN: 33ATHPR1797B1ZN dated 27.06.2025 for the Assessment Year 2020-2021 and to quash the same.

For Petitioner	:	M/s.R.Hemalatha
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Show Cause Notice dated 27.06.2025, wherein the Petitioner was proposed to pay tax for the Tax Period 2020 – 2021 to which the Petitioner has not filed any reply. The present Writ Petition has been filed only on 26.11.2025.

4. Under similar circumstances, cases have been remitted back to the Respondent to pass a order(s) 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.

5. Therefore, the case is remitted back to the Respondent to pass an order subject to the Petitioner depositing 10% 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. Recovery of balance tax shall be however subject to orders of the Hon’ble Supreme Court on payment of Seigniorage fee or Royalty fee for quarrying. In case decision of the Hon’ble Supreme Court is in favour of the Petitioner, the tax amount now directed to be pre-deposit shall be refunded back or re-credited in the Petitioner’s Electronic Cash Register. In case, the Hon’ble Supreme Court decides the case against the Petitioner, the Petitioner shall pay the tax amount subject to such amount as may be ordered to be paid.

7. Therefore, the Petitioner shall file a reply to the Show Cause Notice dated 27.06.2025 in GST DRC-01 together with requisite documents to substantiate the case within such time.

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 attachment of Petitioner's bank account shall be lifted subject to Petitioner depositing 10% of the disputed tax as ordered above and subject to Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Show Cause Notice.

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.

27.11.2025

Neutral Citation: Yes / No
jas

To:

The Commercial Tax Officer (ST),
Vandavasi, Tiruvannamalai,
Tamil Nadu.

C.SARAVANAN, J.

jas

W.P.No.46517 of 2025
and
W.M.P.Nos.51888 and 51890 of 2025

27.11.2025