



WEB COPY



W.P.No.46485 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46485 of 2025

and

W.M.P.Nos.51836 and 51839 of 2025

The Madras Medical College Co-operative Stores Ltd,
Represented by its Authorised Signatory,
K.Baskaran.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Vepery Assessment Circle,
No.1, PAPJM Building,
Room No.A-100, First Floor,
Greams Road, Chennai – 600 006.

... 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 of impugned order under Section 73 dated 13.02.2025 having Reference No.ZD3302251233230 passed by the Respondent for the Financial Year 2020-2021 and quash the same as illegal, erroneous on facts and violative of principles of natural justice.

For Petitioner : Mr.T.Suresh

For Respondent : Mrs.P.Selvi
Government Advocate



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ORDER

Mrs.P.Selvi, 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 Order dated 13.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024 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 13.02.2025.

4. The learned counsel for the Petitioner submits that the Petitioner has filed a reply to the Show Cause Notice that preceded the impugned order dated 13.02.2025. Operative portion of the impugned order indicates that the Petitioner had requested for further time of ten days so that the Petitioner give supported documents such as purchase bill for the Input Tax Credit availed



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by the Petitioner. Since the Petitioner failed to file the documents within such time, the impugned order has been passed.

5. Following the consistent view taken by this Court 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. Within such time, the Petitioner shall also file a reply together with supporting documents to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

7. 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



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the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. 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.

9. 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.

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

11. 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:
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C.SARAVANAN, J.

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